

By the Committees on Appropriations; Finance and Taxation; and Senators Horne, Carlton, Sanderson, Peadar, Pruitt, Geller, Latvala, Campbell, Posey, Villalobos, Diaz de la Portilla, Bronson, Silver, Meek, Garcia, Burt and Klein

314-1968-01

1 A bill to be entitled
2 An act relating to tax on communications
3 services; creating s. 202.105, F.S.; providing
4 legislative findings and intent with respect to
5 the Communications Services Tax Simplification
6 Law; amending s. 202.11, F.S.; revising and
7 providing definitions; amending s. 202.12,
8 F.S.; specifying the rates for the state tax;
9 revising provisions relating to application of
10 the tax; providing for application of the tax
11 rate to private communications services and
12 mobile communications services; providing the
13 initial method for determining the sales price
14 of private communications services and a
15 revised method effective January 1, 2004;
16 relieving service providers of certain
17 liability; revising provisions relating to
18 direct-pay permits; creating s. 202.155, F.S.;
19 providing special rules for mobile
20 communications services; providing duties of
21 home service providers and the Department of
22 Revenue in determining a customer's place of
23 primary use and determining the correct taxing
24 jurisdiction; relieving service providers of
25 certain liability; providing requirements with
26 respect to identifying and separately stating
27 the sales price of mobile communications
28 services not subject to the taxes administered
29 under ch. 202, F.S.; amending s. 202.16, F.S.;
30 revising provisions relating to responsibility
31 for payment of taxes and tax amounts and

1 brackets; amending s. 202.17, F.S.; specifying
2 that registration as a dealer of communications
3 services does not constitute registration for
4 purposes of placing and maintaining
5 communications facilities in municipal or
6 county rights-of-way; removing the registration
7 fee for such dealers; revising provisions
8 relating to resale certificates; amending s.
9 202.18, F.S.; revising provisions relating to
10 distribution of a portion of the proceeds of
11 the tax on direct-to-home satellite service and
12 to distribution of local communications
13 services taxes and adjustment of such
14 distribution; amending s. 202.19, F.S.;
15 revising provisions which authorize imposition
16 of local communications services taxes and
17 provide for use of revenues and certain
18 credits; specifying the maximum rates of such
19 taxes; providing the initial method for
20 determining the sales price of private
21 communications services for local
22 communications services taxes and for the
23 discretionary sales surtax under s. 212.055,
24 F.S., that is imposed as a local communications
25 services tax, and providing a revised method
26 effective January 1, 2004; relieving service
27 providers of certain liabilities; revising
28 requirements relating to the direct-pay permit
29 required to qualify for the limitation on local
30 communications services taxes on interstate
31 communications services; providing for

1 application of local communications services
2 taxes to mobile communications services;
3 amending s. 202.20, F.S.; specifying the local
4 communications services tax conversion rates;
5 revising requirements with respect to
6 adjustment by a local government of its tax
7 rate when tax revenues are less than received
8 from replaced revenue sources; requiring
9 adjustment of the tax rate if revenues received
10 for a specified period exceed a specified
11 threshold; authorizing local governments to
12 increase the tax rate established by the
13 Revenue Estimating Conference and approved by
14 the Legislature to the maximum tax rate so
15 established and approved; amending s. 202.21,
16 F.S.; conforming provisions; amending s.
17 202.22, F.S., relating to determination of
18 local tax situs for a local communications
19 services tax; revising requirements relating to
20 use of enhanced zip codes; revising
21 requirements relating to certification or
22 recertification of a database by the
23 department; specifying effect when certain
24 applications for certification are not approved
25 or denied within the required time period;
26 revising provisions relating to a dealer's duty
27 to update a database and to the amount of
28 dealer's credit allowed when an alternative
29 method of assigning service addresses is used;
30 amending s. 202.23, F.S.; providing
31 requirements for refunds when excess

1 communications services tax has been paid;
2 creating s. 202.231, F.S.; providing
3 requirements for provision of information by
4 the department to local taxing jurisdictions;
5 amending s. 202.24, F.S., relating to
6 limitations on local taxes and fees imposed on
7 dealers of communications services; deleting
8 provisions relating to legislative review;
9 repealing s. 202.26(3)(i), F.S., which provides
10 for adoption of rules by the department with
11 respect to collection of information no longer
12 required; amending s. 202.27, F.S.; deleting
13 provisions which allow certain dealers making
14 sales in more than one location to file a
15 single return; amending s. 202.28, F.S.;
16 including persons collecting the gross receipts
17 tax in provisions relating to the dealer's
18 credit; amending s. 202.37, F.S.; providing
19 requirements for audits conducted with respect
20 to local communications services taxes;
21 providing that certain persons or entities may
22 provide evidence to the department regarding
23 failure to report taxable sales and providing
24 authority of the department with respect
25 thereto; creating s. 202.38, F.S.; providing
26 for credits or refunds under ch. 202, F.S., for
27 certain bad debts or adjustments with respect
28 to taxes under ch. 212, F.S., or ch. 166, F.S.,
29 billed prior to October 1, 2001, and no longer
30 subject to tax; creating s. 202.381, F.S.;
31 providing requirements with respect to

1 implementation of ch. 202, F.S., and ch.
2 2000-260, Laws of Florida, and transition from
3 the previous tax structure; amending s. 203.01,
4 F.S.; specifying the rate of the gross receipts
5 tax on communications services; amending s.
6 212.031, F.S.; conforming provisions; amending
7 s. 212.054, F.S.; clarifying that a
8 discretionary sales surtax applies to
9 transactions taxed under ch. 202, F.S.;
10 amending s. 212.20, F.S.; removing provisions
11 relating to deposit of certain proceeds under
12 ch. 212, F.S., in the Mail Order Sales Tax
13 Clearing Trust Fund; amending ss. 11.45,
14 218.65, and 288.1169, F.S.; correcting
15 references; amending s. 212.202, F.S.; renaming
16 the Mail Order Sales Tax Clearing Trust Fund as
17 the Communications Services Tax Clearing Trust
18 Fund; amending s. 337.401, F.S.; revising dates
19 for notice of election by municipalities and
20 counties regarding imposition of permit fees to
21 the department; providing that a municipality
22 or county that elects not to impose permit fees
23 on communications services providers may
24 increase its local tax rate by resolution;
25 requiring notice to the department; prescribing
26 regulations governing the amounts that may be
27 imposed by municipalities and counties against
28 certain persons or entities in connection with
29 the placement or maintenance of communications
30 facilities in municipal or county roads or
31 rights-of-way; repealing s. 337.401(3)(f) and

1 (g), F.S., relating to the authority of
2 municipalities and counties to request in-kind
3 requirements from cable service providers and
4 to negotiate cable service franchises, and
5 revising and relocating such provisions under
6 that section; providing relationship of
7 provisions relating to regulation of placement
8 or maintenance of communications facilities in
9 public roads or rights-of-way by counties or
10 municipalities to zoning or land use authority;
11 providing status of registration under such
12 provisions; authorizing municipalities and
13 counties to change their election regarding
14 imposition of permit fees and providing for
15 adjustment of tax rates; providing notice
16 requirements; revising definitions; specifying
17 continued application of s. 166.234, F.S.,
18 relating to administration and rights and
19 remedies, to municipal public service taxes on
20 telecommunications services imposed prior to
21 October 1, 2001; providing for payment of
22 franchise fees by cable or telecommunications
23 service providers with respect to services
24 provided prior to October 1, 2001; providing
25 for severability; repealing s. 52 of ch.
26 2000-260, Laws of Florida, which provides for a
27 legislative study during the 2001 session;
28 repealing s. 58(1) of ch. 2000-260, Laws of
29 Florida, which provides for the June 30, 2001,
30 repeal of those administrative sections of ch.
31 202, F.S., which have taken effect; repealing

1 s. 58(2) of ch. 2000-260, Laws of Florida,
2 which provides for the June 30, 2001, repeal of
3 the following provisions prior to their October
4 1, 2001, effective date: the remainder of ch.
5 202, F.S., which provides for the taxation of
6 the sale of communications services; other
7 statutory amendments which provide related
8 administrative provisions; provisions which
9 remove levy of the municipal public service tax
10 on telecommunication services; provisions which
11 provide for a gross receipts tax on
12 communications services to be applied pursuant
13 to ch. 202, F.S.; provisions which remove the
14 imposition of tax under ch. 212, F.S., on
15 telecommunication service; provisions relating
16 to the authority of counties and municipalities
17 to regulate the placement of telecommunications
18 facilities in roads and rights-of-way and to
19 impose permit fees and franchise fees; and
20 provisions relating to the application of
21 amendments made by ch. 2000-260, Laws of
22 Florida; repealing s. 59 of ch. 2000-260, Laws
23 of Florida, which, effective June 30, 2001,
24 amends s. 337.401, F.S., relating to the
25 authority of counties and municipalities to
26 regulate the placement of telecommunications
27 facilities in roads and rights-of-way and to
28 impose permit fees and franchise fees, to
29 remove amendments made by ch. 2000-260, Laws of
30 Florida, which took effect January 1, 2001;
31 providing effective dates.

1 Be It Enacted by the Legislature of the State of Florida:

2

3 Section 1. Section 202.105, Florida Statutes, is
4 created to read:

5 202.105 Declaration of legislative findings and
6 intent.--

7 (1) It is declared to be a specific legislative
8 finding that the creation of this chapter fulfills important
9 state interests by reforming the tax laws to provide a fair,
10 efficient, and uniform method for taxing communications
11 services sold in this state. This chapter is essential to the
12 continued economic vitality of this increasingly important
13 industry because it restructures state and local taxes and
14 fees to account for the impact of federal legislation,
15 industry deregulation, and the convergence of service
16 offerings that is now taking place among providers. This
17 chapter promotes the increased competition that accompanies
18 deregulation by embracing a competitively neutral tax policy
19 that will free consumers to choose a provider based on
20 tax-neutral considerations. This chapter further spurs new
21 competition by simplifying an extremely complicated state and
22 local tax and fee system. Simplification will lower the cost
23 of collecting taxes and fees, increase service availability,
24 and place downward pressure on price. New found
25 administrative efficiency is demonstrated by a reduction in
26 the number of returns that a provider must file each month.
27 By restructuring separate taxes and fees into a
28 revenue-neutral communications services tax centrally
29 administered by the department, this chapter will ensure that
30 the growth of the industry is unimpaired by excessive
31 governmental regulation. The tax imposed pursuant to this

1 chapter is a replacement for taxes and fees previously imposed
2 and is not a new tax. The taxes imposed and administered
3 pursuant to this chapter are of general application and are
4 imposed in a uniform, consistent, and nondiscriminatory
5 manner.

6 (2) It is declared to be a specific legislative
7 finding that this chapter will not reduce the authority that
8 municipalities or counties had to raise revenue in the
9 aggregate, as such authority existed on February 1, 1989.

10 Section 2. Subsections (2), (14), and (16) of section
11 202.11, Florida Statutes, are amended, subsection (18) is
12 added to that section, and, effective August 1, 2002,
13 subsections (8) and (15) are amended and subsections (19),
14 (20), (21), (22), (23), (24), and (25) are added to that
15 section, to read:

16 202.11 Definitions.--As used in this chapter:

17 (2) "Cable service" means the transmission of video,
18 audio, or other programming service to purchasers, and the
19 purchaser interaction, if any, required for the selection or
20 use of any such programming service, regardless of whether the
21 programming is transmitted over facilities owned or operated
22 by the cable service provider or over facilities owned or
23 operated by one or more other dealers of communications
24 services. The term includes point-to-point and
25 point-to-multipoint distribution services by which programming
26 is transmitted or broadcast by microwave or other equipment
27 directly to the purchaser's premises, but does not include
28 direct-to-home satellite service. The term includes basic,
29 extended, premium, pay-per-view, digital, and music services.

30 (8) "Mobile communications service" means commercial
31 mobile radio service, as defined in 47 C.F.R. s. 20.3 as in

1 effect on June 1, 1999 ~~any one-way or two-way radio~~
2 ~~communications service, whether identified by the dealer as~~
3 ~~local, toll, long distance, or otherwise, and which is carried~~
4 ~~between mobile stations or receivers and land stations, or by~~
5 ~~mobile stations communicating among themselves, and includes,~~
6 ~~but is not limited to, cellular communications services,~~
7 ~~personal communications services, paging services, specialized~~
8 ~~mobile radio services, and any other form of mobile one-way or~~
9 ~~two-way communications service. The term does not include~~
10 ~~air-ground radiotelephone service as defined in 47 C.F.R. s.~~
11 ~~22.99 as in effect on June 1, 1999.~~

12 (14) "Sales price" means the total amount charged in
13 money or other consideration by a dealer for the sale of the
14 right or privilege of using communications services in this
15 state, including any property or other services that are part
16 of the sale. The sales price of communications services shall
17 not be reduced by any separately identified components of the
18 charge that constitute expenses of the dealer, including, but
19 not limited to, sales taxes on goods or services purchased by
20 the dealer, property taxes, taxes measured by net income, and
21 universal-service fund fees.

22 (a) The sales price of communications services shall
23 ~~also~~ include, whether or not separately stated, charges for
24 any of the following:

25 ~~1. Separately identified components of the charge or~~
26 ~~expenses of the dealer, including, but not limited to, sales~~
27 ~~taxes on goods or services purchased by the dealer, property~~
28 ~~taxes, taxes measured by net income, and federal~~
29 ~~universal-service fund fees.~~

30 ~~1.2.~~ The connection, movement, change, or termination
31 of communications services.

- 1 2.3. The detailed billing of communications services.
2 3.4. The sale of directory listings in connection with
3 a communications service.
4 4.5. Central office and custom calling features.
5 5.6. Voice mail and other messaging service.
6 6.7. Directory assistance.
7 7. The service of sending or receiving a document
8 commonly referred to as a facsimile or "fax," except when
9 performed during the course of providing professional or
10 advertising services.
11 (b) The sales price of communications services does
12 not include charges for any of the following:
13 1. Any excise tax, sales tax, or similar tax levied by
14 the United States or any state or local government on the
15 purchase, sale, use, or consumption of any communications
16 service, including, but not limited to, any tax imposed under
17 this chapter or chapter 203 which is permitted or required to
18 be added to the sales price of such service, if the tax is
19 stated separately.
20 2. Any fee or assessment levied by the United States
21 or any state or local government, including, but not limited
22 to, regulatory fees and emergency telephone surcharges, which
23 is required to be added to the price of such service if the
24 fee or assessment is separately stated.
25 3. Communications services ~~Local telephone service~~
26 paid for by inserting coins into coin-operated communications
27 devices available to the public.
28 4. The sale or recharge of a prepaid calling
29 arrangement.
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1 5. The provision of air-to-ground communications
2 services, defined as a radio service provided to purchasers
3 while on board an aircraft.

4 6. A dealer's internal use of communications services
5 in connection with its business of providing communications
6 services.

7 7. Charges for property or other services that are not
8 part of the sale of communications services, if such charges
9 are stated separately from the charges for communications
10 services.

11 (15) "Service address" means:

12 (a)(b) Except as otherwise provided in this section ~~In~~
13 ~~the case of all other communications services,~~ the location of
14 the communications equipment from which communications
15 services originate or at which communications services are
16 received by the customer. If the location of such equipment
17 cannot be determined as part of the billing process, as in the
18 case of ~~mobile communications services, paging systems,~~
19 ~~maritime systems, third-number and calling-card calls, and~~
20 similar services, the term means the location determined by
21 the dealer based on the customer's telephone number, the
22 customer's mailing address to which bills are sent by the
23 dealer, or another street address provided by the customer.
24 ~~However, such address must be within the licensed service area~~
25 ~~of the dealer.~~In the case of a communications service paid
26 through a credit or payment mechanism that does not relate to
27 a service address, such as a bank, travel, debit, or credit
28 card, the service address is the address of the central
29 office, as determined by the area code and the first three
30 digits of the seven-digit originating telephone number.

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1 **(b)(a)** In the case of cable services and
2 direct-to-home satellite services, the location where the
3 customer receives the services in this state.

4 **(c)** In the case of mobile communications services, the
5 customer's place of primary use.

6 (16) "Substitute communications system" means any
7 telephone system, or other system capable of providing
8 communications services, which a person purchases, installs,
9 rents, or leases for his or her own use to provide himself or
10 herself with services used as a substitute for any switched
11 service or dedicated facility by which ~~communications services~~
12 provided by a dealer of communications services provides a
13 communication path.

14 **(18)** "Private communications service" means a
15 communications service that entitles the subscriber or user to
16 exclusive or priority use of a communications channel or group
17 of channels between or among channel termination points,
18 regardless of the manner in which such channel or channels are
19 connected, and includes switching capacity, extension lines,
20 stations, and any other associated services which are provided
21 in connection with the use of such channel or channels.

22 **(19)(a)** "Customer" means:

23 1. The person or entity that contracts with the home
24 service provider for mobile communications services; or

25 2. If the end user of mobile communications services
26 is not the contracting party, the end user of the mobile
27 communications service. This subparagraph only applies for the
28 purpose of determining the place of primary use.

29 **(b)** "Customer" does not include:

30 1. A reseller of mobile communications services; or

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1 2. A serving carrier under an agreement to serve the
2 customer outside the home service provider's licensed service
3 area.

4 (20) "Enhanced zip code" means a United States postal
5 zip code of 9 or more digits.

6 (21) "Home service provider" means the
7 facilities-based carrier or reseller with which the customer
8 contracts for the provision of mobile communications services.

9 (22) "Licensed service area" means the geographic area
10 in which the home service provider is authorized by law or
11 contract to provide mobile communications service to the
12 customer.

13 (23) "Place of primary use" means the street address
14 representative of where the customer's use of the mobile
15 communications service primarily occurs, which must be:

16 (a) The residential street address or the primary
17 business street address of the customer; and

18 (b) Within the licensed service area of the home
19 service provider.

20 (24)(a) "Reseller" means a provider who purchases
21 communications services from another communications service
22 provider and then resells, uses as a component part of, or
23 integrates the purchased services into a mobile communications
24 service.

25 (b) "Reseller" does not include a serving carrier with
26 which a home service provider arranges for the services to its
27 customers outside the home service provider's licensed service
28 area.

29 (25) "Serving carrier" means a facilities-based
30 carrier providing mobile communications service to a customer
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1 outside a home service provider's or reseller's licensed
2 service area.

3 Section 3. Effective with respect to bills issued by
4 communications services providers on or after October 1, 2001,
5 subsections (1) and (3) of section 202.12, Florida Statutes,
6 are amended and paragraph (d) is added to subsection (1), and,
7 effective with respect to bills issued by communications
8 services providers after August 1, 2002, paragraph (e) is
9 added to subsection (1), to read:

10 202.12 Sales of communications services.--The
11 Legislature finds that every person who engages in the
12 business of selling communications services at retail in this
13 state is exercising a taxable privilege. It is the intent of
14 the Legislature that the tax imposed by chapter 203 be
15 administered as provided in this chapter.

16 (1) For the exercise of such privilege, a tax is
17 levied on each taxable transaction, and the tax is due and
18 payable as follows:

19 (a) Except as otherwise provided in this subsection,
20 at a the rate of 6.8 percent calculated pursuant to s. 30,
21 chapter 2000-260, Laws of Florida, applied to the sales price
22 of the communications service, ~~except for direct-to-home~~
23 ~~satellite service,~~ which:

24 1. Originates and terminates in this state, or

25 2. Originates or terminates in this state and is
26 charged to a service address in this state,

27
28 when sold at retail, computed on each taxable sale for the
29 purpose of remitting the tax due. The gross receipts tax
30 imposed by chapter 203 shall be collected on the same taxable
31 transactions and remitted with the tax imposed by this

1 paragraph. If no tax is imposed by this paragraph by reason of
2 s. 202.125(1), the tax imposed by chapter 203 shall
3 nevertheless be collected and remitted in the manner and at
4 the time prescribed for tax collections and remittances under
5 this chapter.

6 (b) At the rate set forth in paragraph (a) on the
7 actual cost of operating a substitute communications system,
8 to be paid in accordance with s. 202.15. This paragraph does
9 not apply to the use by any dealer of his or her own
10 communications system to conduct a business of providing
11 communications services or any communications system operated
12 by a county, a municipality, the state, or any political
13 subdivision of the state. The gross receipts tax imposed by
14 chapter 203 shall be applied to the same costs, and remitted
15 with the tax imposed by this paragraph.

16 (c) At the a rate of 10.8 percent ~~to be computed by~~
17 ~~the Revenue Estimating Conference and approved by the~~
18 ~~legislature~~ on the retail sales price of any direct-to-home
19 satellite service received in this state. ~~The rate computed by~~
20 ~~the Revenue Estimating Conference shall be the sum of:~~

- 21 1. ~~The rate set forth in paragraph (a); and~~
- 22 2. ~~The weighted average, based on the aggregate~~
23 ~~population in the respective taxing jurisdictions, of the rate~~
24 ~~computed under s. 202.20(2)(a)1. for municipalities and~~
25 ~~charter counties and the rate computed under such subparagraph~~
26 ~~for all other counties.~~

27
28 The proceeds of the tax imposed under this paragraph shall be
29 accounted for and distributed in accordance with s. 202.18(2).
30 The gross receipts tax imposed by chapter 203 shall be
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1 collected on the same taxable transactions and remitted with
2 the tax imposed by this paragraph.

3 (d) At the rate set forth in paragraph (a) on the
4 sales price of private communications services provided within
5 this state. In determining the sales price of private
6 communications services subject to tax, the communications
7 service provider shall be entitled to use any method that
8 reasonably allocates the total charges among the states in
9 which channel termination points are located. An allocation
10 method is deemed to be reasonable for purposes of this
11 paragraph if the communications service provider regularly
12 used such method for Florida tax purposes prior to December
13 31, 2000. If a communications service provider uses a
14 reasonable allocation method, such provider shall be held
15 harmless from any liability for additional tax, interest, or
16 penalty based on a different allocation method. The gross
17 receipts tax imposed by chapter 203 shall be collected on the
18 same taxable transactions and remitted with the tax imposed by
19 this paragraph.

20 (e) At the rate set forth in paragraph (a) applied to
21 the sales price of all mobile communications services deemed
22 to be provided to a customer by a home service provider
23 pursuant to s. 117(a) of the Mobile Telecommunications
24 Sourcing Act, Pub. L. No. 106-252, if such customer's service
25 address is located within this state.

26 (2) A dealer of taxable communications services shall
27 bill, collect, and remit the taxes on communications services
28 imposed pursuant to chapter 203 and this section at a combined
29 rate that is the sum of the rate of tax on communications
30 services prescribed in chapter 203 and the applicable rate of
31 tax prescribed in this section. Each dealer subject to the tax

1 provided in paragraph (1)(b) shall also remit the taxes
2 imposed pursuant to chapter 203 and this section on a combined
3 basis. However, a dealer shall, in reporting each remittance
4 to the department, identify the portion thereof which consists
5 of taxes remitted pursuant to chapter 203. Return forms
6 prescribed by the department shall facilitate such reporting.
7 (3) Notwithstanding any law to the contrary, the
8 combined amount of taxes imposed under this section and s.
9 203.01(1)(a)2. shall not exceed \$100,000 per calendar year on
10 charges to any person for interstate communications services
11 that originate outside this state and terminate within this
12 state. This subsection applies only to holders of a
13 direct-pay permit issued under this subsection. A refund may
14 not be given for taxes paid before receiving a direct-pay
15 permit. Upon application, the department may issue one ~~a~~
16 direct-pay permit to the purchaser of communications services
17 authorizing such purchaser to pay the Florida communications
18 services tax on such services directly to the department if
19 the majority of such services used by such person are for
20 communications originating outside of this state and
21 terminating in this state. Only one direct-pay permit shall be
22 issued to a person. Such direct-pay permit shall identify the
23 taxes and service addresses to which it applies. Any dealer
24 of communications services furnishing communications services
25 to the holder of a valid direct-pay permit is relieved of the
26 obligation to collect and remit the taxes imposed under this
27 section and s. 203.01(1)(a)2. on such services. Tax payments
28 and returns pursuant to a direct-pay permit shall be monthly.
29 As used in this subsection, "person" means a single legal
30 entity and does not mean a group or combination of affiliated
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1 entities or entities controlled by one person or group of
2 persons.

3 Section 4. Effective January 1, 2004, paragraph (d) of
4 subsection (1) of section 202.12, Florida Statutes, as created
5 by this act, is amended to read:

6 202.12 Sales of communications services.--The
7 Legislature finds that every person who engages in the
8 business of selling communications services at retail in this
9 state is exercising a taxable privilege. It is the intent of
10 the Legislature that the tax imposed by chapter 203 be
11 administered as provided in this chapter.

12 (1) For the exercise of such privilege, a tax is
13 levied on each taxable transaction, and the tax is due and
14 payable as follows:

15 (d) At the rate set forth in paragraph (a) on the
16 sales price of private communications services provided within
17 this state, which shall be determined in accordance with the
18 following provisions:-

19 1. Any charge with respect to a channel termination
20 point located within this state;

21 2. Any charge for the use of a channel between two
22 channel termination points located in this state; and

23 3. Where channel termination points are located both
24 within and outside of this state:

25 a. If any segment between two such channel termination
26 points is separately billed, 50 percent of such charge; and

27 b. If any segment of the circuit is not separately
28 billed, an amount equal to the total charge for such circuit
29 multiplied by a fraction, the numerator of which is the number
30 of channel termination points within this state and the
31 denominator of which is the total number of channel

1 ~~termination points of the circuit. In determining the sales~~
2 ~~price of private communications services subject to tax, the~~
3 ~~communications service provider shall be entitled to use any~~
4 ~~method that reasonably allocates the total charges among the~~
5 ~~states in which channel termination points are located. An~~
6 ~~allocation method is deemed to be reasonable for purposes of~~
7 ~~this paragraph if the communications service provider~~
8 ~~regularly used such method for Florida tax purposes prior to~~
9 ~~December 31, 2000. If a communications service provider uses a~~
10 ~~reasonable allocation method, such provider shall be held~~
11 ~~harmless from any liability for additional tax, interest, or~~
12 ~~penalty based on a different allocation method.~~

13

14 The gross receipts tax imposed by chapter 203 shall be
15 collected on the same taxable transactions and remitted with
16 the tax imposed by this paragraph.

17 Section 5. Effective with respect to bills issued by
18 communications services providers after August 1, 2002,
19 section 202.155, Florida Statutes, is created to read:

20 202.155 Special rules for mobile communications
21 services.--

22 (1) A home service provider shall be responsible for
23 obtaining and maintaining the customer's place of primary use.
24 Subject to subsections (2) and (3), if the home service
25 provider's reliance on information provided by its customer is
26 in good faith:

27 (a) The home service provider shall be entitled to
28 rely on the applicable residential or business street address
29 supplied by such customer.

30 (b) The home service provider shall be held harmless
31 from liability for any additional taxes imposed by or pursuant

1 to this chapter or chapter 203 which are based on a different
2 determination of such customer's place of primary use.

3 (2) Except as provided in subsection (3), a home
4 service provider shall be allowed to treat the address used
5 for tax purposes for any customer under a service contract in
6 effect on August 1, 2002, as that customer's place of primary
7 use for the remaining term of such service contract or
8 agreement, excluding any extension or renewal of such service
9 contract or agreement.

10 (3)(a) The department shall provide notice to the
11 customer of its intent to redetermine the customer's place of
12 primary use. If a final order is entered ruling that the
13 address used by a home service provider as a customer's place
14 of primary use does not meet the definition of "place of
15 primary use" provided by s. 202.11, the department shall
16 notify the home service provider of the proper address to be
17 used as such customer's place of primary use. The home service
18 provider shall begin using the correct address within 120
19 days.

20 (b) The department shall provide notice to the home
21 service provider of its intent to redetermine the assignment
22 of a taxing jurisdiction by a home service provider under s.
23 202.22. If a final order is entered ruling that the
24 jurisdiction assigned by the home service provider is
25 incorrect, the department shall notify the home service
26 provider of the proper jurisdictional assignment. The home
27 service provider shall begin using the correct jurisdictional
28 assignment within 120 days.

29 (4)(a) If a mobile communications service is not
30 subject to the taxes administered pursuant to this chapter,
31 and if the sales price of such service is aggregated with and

1 not separately stated from the sales price of services subject
2 to tax, then the nontaxable mobile communications service
3 shall be treated as being subject to tax unless the home
4 service provider can reasonably identify the sales price of
5 the service not subject to tax from its books and records kept
6 in the regular course of business.

7 (b) If a mobile communications service is not subject
8 to the taxes administered pursuant to this chapter, a customer
9 may not rely upon the nontaxability of such service unless the
10 customer's home service provider separately states the sales
11 price of such nontaxable services or the home service provider
12 elects, after receiving a written request from the customer in
13 the form required by the provider, to provide verifiable data
14 based upon the home service provider's books and records that
15 are kept in the regular course of business that reasonably
16 identifies the sales price of such nontaxable service.

17 Section 6. Paragraph (a) of subsection (1) and
18 subsection (3) of section 202.16, Florida Statutes, are
19 amended to read:

20 202.16 Payment.--The taxes imposed or administered
21 under this chapter and chapter 203 shall be collected from all
22 dealers of taxable communications services on the sale at
23 retail in this state of communications services taxable under
24 this chapter and chapter 203. The full amount of the taxes on
25 a credit sale, installment sale, or sale made on any kind of
26 deferred payment plan is due at the moment of the transaction
27 in the same manner as a cash sale.

28 (1)(a) Except as otherwise provided in ss.
29 202.12(1)(b) and 202.15, the taxes collected under this
30 chapter and chapter 203, ~~including any penalties or interest~~
31 ~~attributable to the nonpayment of such taxes or for~~

1 ~~noncompliance with this chapter or chapter 203,~~ shall be paid
2 by the purchaser of the communications service and shall be
3 collected from such person by the dealer of communications
4 services.

5 (3) Notwithstanding the rate of tax on the sale of
6 communications services imposed pursuant to this chapter and
7 chapter 203, the department shall make available in an
8 electronic format or otherwise ~~prescribe by rule~~ the tax
9 amounts and brackets applicable to each taxable sale such that
10 the tax collected results in a tax rate no less than the tax
11 rate imposed pursuant to this chapter and chapter 203.

12 Section 7. Subsections (1), (2), (4), and (6) of
13 section 202.17, Florida Statutes, are amended to read:

14 202.17 Registration.--

15 (1) Each person seeking to engage in business as a
16 dealer of communications services must file with the
17 department an application for a certificate of registration.
18 Registration under this section does not constitute
19 registration with a municipality or county for the purpose of
20 placing and maintaining communications facilities in municipal
21 or county rights-of-way, as described in s. 337.401.

22 (2) A person may not engage in the business of
23 providing communications services without first obtaining a
24 certificate of registration. The failure or refusal to submit
25 an application by any person required to register, as required
26 by this section, is a misdemeanor of the first degree,
27 punishable as provided in s. 775.082 or s. 775.083. Any person
28 who fails or refuses to register shall pay an initial
29 registration fee of \$100 ~~in lieu of the \$5 registration fee~~
30 ~~prescribed under subsection (4)~~. However, this fee increase
31

1 may be waived by the department if the failure is due to
2 reasonable cause.

3 (4) Each application required by paragraph (3)(a) must
4 ~~be accompanied by a registration fee of \$5, to be deposited in~~
5 ~~the General Revenue Fund, and must set forth:~~

6 (a) The name under which the person will transact
7 business within this state.

8 (b) The street address of his or her principal office
9 or place of business within this state and of the location
10 where records are available for inspection.

11 (c) The name and complete residence address of the
12 owner or the names and residence addresses of the partners, if
13 the applicant is a partnership, or of the principal officers,
14 if the applicant is a corporation or association. If the
15 applicant is a corporation organized under the laws of another
16 state, territory, or country, he or she must also file with
17 the application a certified copy of the certificate or license
18 issued by the Department of State showing that the corporation
19 is authorized to transact business in this state.

20 (d) Any other data required by the department.

21 (6) In addition to the certificate of registration,
22 the department shall provide to each newly registered dealer
23 an initial ~~annual~~ resale certificate that is valid for the
24 remainder of the period of issuance ~~remaining portion of the~~
25 ~~year~~. The department shall provide to each active dealer,
26 except persons registered pursuant to s. 202.15, an annual
27 resale certificate. As used in this section, "active dealer"
28 means a person who is registered with the department and who
29 is required to file a return at least once during each
30 applicable reporting period.

31

1 Section 8. Subsection (2) and paragraphs (a) and (c)
2 of subsection (3) of section 202.18, Florida Statutes, are
3 amended to read:

4 202.18 Allocation and disposition of tax
5 proceeds.--The proceeds of the communications services taxes
6 remitted under this chapter shall be treated as follows:

7 (2) The proceeds of the taxes remitted under s.
8 202.12(1)(c) shall be divided as follows:

9 (a) The portion of such proceeds which constitutes
10 gross receipts taxes, imposed at the rate prescribed in
11 chapter 203, shall be deposited as provided by law and in
12 accordance with s. 9, Art. XII of the State Constitution.

13 (b) Sixty-three percent ~~The portion of the remainder~~
14 ~~such proceeds which is derived from the rate component~~
15 ~~specified in s. 202.12(1)(c)1.~~ shall be allocated to the state
16 and distributed pursuant to s. 212.20(6), except that the
17 proceeds allocated pursuant to s. 212.20(6)(d)3. shall be
18 prorated to the participating counties in the same proportion
19 as that month's collection of the taxes and fees imposed
20 pursuant to chapter 212 and paragraph (1)(b).

21 (c)1. During each calendar year, the remaining portion
22 of such proceeds shall be transferred to the Local Government
23 Half-cent Sales Tax Clearing Trust Fund and shall be allocated
24 in the same proportion as the allocation of total receipts of
25 the half-cent sales tax under s. 218.61 and the emergency
26 distribution under s. 218.65 in the prior state fiscal year.
27 However, during calendar year 2001, state fiscal year
28 2000-2001 proportions shall be used.

29 2. The proportion of the proceeds allocated based on
30 the emergency distribution under s. 218.65 shall be
31 distributed pursuant to s. 218.65.

1 3. In each calendar year, the proportion of the
2 proceeds allocated based on the half-cent sales tax under s.
3 218.61 shall be allocated to each county in the same
4 proportion as the county's percentage of total sales tax
5 allocation for the prior state fiscal year and distributed
6 pursuant to s. 218.62, except that for calendar year 2001,
7 state fiscal year 2000-2001 proportions shall be used.~~The~~
8 ~~remaining portion of such proceeds shall be allocated to the~~
9 ~~municipalities and counties in proportion to the allocation of~~
10 ~~receipts from the half-cent sales tax under s. 218.61 and the~~
11 ~~emergency distribution of such tax under s. 218.65.~~

12 4. The department shall distribute the appropriate
13 amount to each municipality and county each month at the same
14 time that local communications services taxes are distributed
15 pursuant to subsection (3).

16 (3)(a) Notwithstanding any law to the contrary, the
17 proceeds of each local communications services tax levied by a
18 municipality or county pursuant to s. 202.19(1) or s.
19 202.20(1), less the department's costs of administration,
20 shall be transferred to the Local Communications Services Tax
21 Clearing Trust Fund and held there to be distributed to such
22 municipality or county. However, the proceeds of any
23 communications services tax imposed pursuant to s. 202.19(5)
24 shall be deposited and disbursed in accordance with ss.
25 212.054 and 212.055. For purposes of this section, the
26 proceeds of any tax levied by a municipality, county, or
27 school board under s. 202.19(1) or s. 202.20(1) are all funds
28 collected and received by the department pursuant to a
29 specific levy authorized by such ~~sections~~ section, including
30 any interest and penalties attributable to the tax levy.

31

1 (c)1. Except as otherwise provided in this paragraph,
2 proceeds of the taxes levied pursuant to s. 202.19, less
3 amounts deducted for costs of administration in accordance
4 with paragraph (b), shall be distributed monthly to the
5 appropriate jurisdictions. The proceeds of taxes imposed
6 pursuant to s. 202.19(5) shall be distributed in the same
7 manner as discretionary surtaxes are distributed, in
8 accordance with ss. 212.054 and 212.055.

9 2. The department shall make any adjustments to the
10 distributions pursuant to this paragraph which are necessary
11 to reflect the proper amounts due to individual jurisdictions.
12 In the event that the department adjusts amounts due to
13 reflect a correction in the situsing of a customer, such
14 adjustment shall be limited to the amount of tax actually
15 collected from such customer by the dealer of communication
16 services.

17 Section 9. Effective with respect to communications
18 services reflected on bills dated on or after October 1, 2001,
19 section 202.19, Florida Statutes, is amended to read:

20 202.19 Authorization to impose local communications
21 services tax.--

22 (1) The governing authority of each county and
23 municipality may, by ordinance, levy a discretionary
24 communications services tax.

25 (2)(a) Charter counties and municipalities may levy
26 the tax authorized by subsection (1) at a rate of up to 5.1
27 percent for municipalities and charter counties that have not
28 chosen to levy permit fees, and at a rate of up to 4.98
29 percent for municipalities and charter counties that have
30 chosen to levy permit fees.

31

1 (b) Noncharter counties may levy the tax authorized by
2 subsection (1) at a rate of up to 1.6 percent.

3 (c) The maximum rates authorized by paragraphs (a) and
4 (b) do not include the add-ons of up to 0.12 percent for
5 municipalities and charter counties or of up to 0.24 percent
6 for noncharter counties authorized pursuant to s. 337.401, nor
7 do they supersede conversion or emergency rates authorized by
8 s. 202.20 which are in excess of these maximum rates.~~The rate~~
9 ~~of such tax shall be as follows:~~

10 ~~(a) For municipalities and charter counties, the rate~~
11 ~~shall be up to the maximum rate determined for municipalities~~
12 ~~and charter counties in accordance with s. 202.20(2).~~

13 ~~(b) For all other counties, the rate shall be up to~~
14 ~~the maximum rate determined for other counties in accordance~~
15 ~~with s. 202.20(2).~~

16
17 ~~The rate imposed by any municipality or county shall be~~
18 ~~expressed in increments of one-tenth of a percent and rounded~~
19 ~~up to the nearest one-tenth percent.~~

20 ~~(3)(a) The maximum rates established under subsection~~
21 ~~(2) reflect the rates for communications services taxes~~
22 ~~imposed under this chapter which are necessary for each~~
23 ~~municipality or county to raise the maximum amount of revenues~~
24 ~~which it was authorized to raise prior to July 1, 2000,~~
25 ~~through the imposition of taxes, charges, and fees, but that~~
26 ~~it is prohibited from imposing under s. 202.24, other than the~~
27 ~~discretionary surtax authorized under s. 212.055. It is the~~
28 ~~legislative intent that the maximum rates for charter counties~~
29 ~~be calculated by treating them as having had the same~~
30 ~~authority as municipalities to impose franchise fees on~~
31 ~~recurring local telecommunication service revenues prior to~~

1 ~~July 1, 2000. However, the Legislature recognizes that the~~
2 ~~authority of charter counties to impose such fees is in~~
3 ~~dispute, and the treatment provided in this section is not an~~
4 ~~expression of legislative intent that charter counties~~
5 ~~actually do or do not possess such authority.~~

6 (a)~~(b)~~ The tax authorized under this section includes
7 any fee or other consideration to which the municipality or
8 county is otherwise entitled for granting permission to
9 dealers of communications services, including, but not limited
10 to, or providers of cable television services, as authorized
11 in 47 U.S.C. s. 542, to use or occupy its roads or
12 rights-of-way for the placement, construction, and maintenance
13 of poles, wires, and other fixtures used in the provision of
14 communications services.

15 (b)~~(c)~~ This subsection does not supersede or impair
16 the right, if any, of a municipality or county to require the
17 payment of consideration or to require the payment of
18 regulatory fees or assessments by persons using or occupying
19 its roads or rights-of-way in a capacity other than that of a
20 dealer of communications services.

21 (4)(a)1. Except as otherwise provided in this section,
22 the tax imposed by any municipality shall be on all
23 communications services subject to tax under s. 202.12 which:

24 a.1. Originate or terminate in this state; and

25 b.2. Are charged to a service address in the
26 municipality.

27 2. With respect to private communications services,
28 the tax shall be on the sales price of such services provided
29 within the municipality. In determining the sales price of
30 private communications services subject to tax, the
31 communications service provider shall be entitled to use any

1 method that reasonably allocates the total charges among the
2 state and local taxing jurisdictions in which channel
3 termination points are located. An allocation method is deemed
4 to be reasonable for purposes of this subparagraph if the
5 communications service provider regularly used such method for
6 Florida tax purposes prior to December 31, 2000. If a
7 communications service provider uses a reasonable allocation
8 method, such provider shall be held harmless from any
9 liability for additional tax, interest, or penalty based on a
10 different allocation method.

11 (b)1. Except as otherwise provided in this section,
12 the tax imposed by any county under subsection (1) shall be on
13 all communications services subject to tax under s. 202.12
14 which:

15 a.1. Originate or terminate in this state; and

16 b.2. Are charged to a service address in the
17 unincorporated area of the county.

18 2. With respect to private communications services,
19 the tax shall be on the sales price of such services provided
20 within the unincorporated area of the county. In determining
21 the amount of charges for private communications services
22 subject to tax, the communications service provider shall be
23 entitled to use any method that reasonably allocates the total
24 charges among the state and local taxing jurisdictions in
25 which channel termination points are located. An allocation
26 method is deemed to be reasonable for purposes of this
27 subparagraph if the communications service provider regularly
28 used such method for Florida tax purposes prior to December
29 31, 2000. If a communications service provider uses a
30 reasonable allocation method, such provider shall be held
31

1 harmless from any liability for additional tax, interest, or
2 penalty based on a different allocation method.

3 (5) In addition to the communications services taxes
4 authorized by subsection (1), a discretionary sales surtax
5 that a county or school board has levied under s. 212.055 is
6 imposed as a local communications services tax under this
7 section, and the rate shall be determined in accordance with
8 s. 202.20~~(3)(5)~~.

9 (a) Except as otherwise provided in this subsection,
10 each such tax rate shall be applied, in addition to the other
11 tax rates applied under this chapter, to communications
12 services subject to tax under s. 202.12 which:

13 1.~~(a)~~ Originate or terminate in this state; and

14 2.~~(b)~~ Are charged to a service address in the county.

15 (b) With respect to private communications services,
16 the tax shall be on the sales price of such services provided
17 within the county. In determining the sales price of private
18 communications services subject to tax, the communications
19 service provider shall be entitled to use any method that
20 reasonably allocates the total charges among the state and
21 local taxing jurisdictions in which channel termination points
22 are located. An allocation method is deemed to be reasonable
23 for purposes of this paragraph if the communications service
24 provider regularly used such method for Florida tax purposes
25 prior to December 31, 2000. If a communications service
26 provider uses a reasonable allocation method, such provider
27 shall be held harmless from any liability for additional tax,
28 interest, or penalty based on a different allocation method.

29 (6) Notwithstanding any other provision of this
30 section, a tax imposed under this section does not apply to
31 any direct-to-home satellite service.

1 (7) Any tax imposed by a municipality, school board,
2 or county under this section also applies to the actual cost
3 of operating a substitute communications system, to be paid in
4 accordance with s. 202.15. This subsection does not apply to
5 the use by any provider of its own communications system to
6 conduct a business of providing communications services or to
7 the use of any communications system operated by a county, a
8 municipality, the state, or any political subdivision of the
9 state.

10 (8) Notwithstanding any law to the contrary, a tax
11 imposed under this section shall not exceed \$25,000 per
12 calendar year on communications services charges billed to a
13 service address located in a municipality or county imposing a
14 local communications services tax for interstate
15 communications services that originate outside this state and
16 terminate within this state. This subsection applies only to
17 holders of a direct-pay permit issued under s. 202.12(3)~~this~~
18 ~~subsection.~~ A person who does not qualify for a direct-pay
19 permit under s. 202.12(3) does not qualify for a direct-pay
20 permit under this subsection. A refund may not be given for
21 taxes paid before receiving a direct-pay permit. Upon
22 application, the department shall identify the service
23 addresses qualifying for the limitation provided by this
24 subsection on the direct-pay permit issued under s. 202.12(3)
25 and authorize ~~may issue a direct-pay permit to the purchaser~~
26 ~~of communications services authorizing~~ such purchaser to pay
27 the local communications tax on such interstate services
28 directly to the department if the application indicates that
29 the majority of such services used by such person and billed
30 to a service address are for communications originating
31 outside of this state and terminating in this state. The

1 direct-pay permit shall also indicate the counties or
2 municipalities to which it applies. Any dealer of
3 communications services furnishing communications services to
4 the holder of a valid direct-pay permit is relieved of the
5 obligation to collect and remit the tax on such services. Tax
6 payments and returns pursuant to a direct-pay permit shall be
7 monthly. As used in this subsection, "person" means a single
8 legal entity and does not mean a group or combination of
9 affiliated entities or entities controlled by one person or
10 group of persons.

11 (9) ~~A municipality or county that imposes a tax under~~
12 ~~subsection (1) may use~~ The revenues raised by any such tax
13 imposed under subsection (1) or s. 202.20(1) may be used by a
14 municipality or county for any public purpose, including, but
15 not limited to, pledging such revenues for the repayment of
16 current or future bonded indebtedness. Revenues raised by a
17 tax imposed under subsection (5) shall be used for the same
18 purposes as the underlying discretionary sales surtax imposed
19 by the county or school board under s. 212.055.

20 (10) Notwithstanding any provision of law to the
21 contrary, the exemption set forth in s. 202.125(1) shall not
22 apply to a tax imposed by a municipality, school board, or
23 county pursuant to subsection (4) or subsection (5).

24 (11) To the extent that a provider of communications
25 services is required to pay to a local taxing jurisdiction a
26 tax, charge, or other fee under any franchise agreement or
27 ordinance with respect to the services or revenues that are
28 also subject to the tax imposed by this section, such provider
29 is entitled to a credit against the amount payable to the
30 state pursuant to this section in the amount of such tax,
31 charge, or fee with respect to such services or revenues. The

1 amount of such credit shall be deducted from the amount that
2 such local taxing jurisdiction is entitled to receive under s.
3 202.18(3).

4 Section 10. Effective January 1, 2004, subsections (4)
5 and (5) of section 202.19, Florida Statutes, as amended by
6 this act, are amended to read:

7 202.19 Authorization to impose local communications
8 services tax.--

9 (4)(a)1. Except as otherwise provided in this section,
10 the tax imposed by any municipality shall be on all
11 communications services subject to tax under s. 202.12 which:

- 12 a. Originate or terminate in this state; and
13 b. Are charged to a service address in the
14 municipality.

15 2. With respect to private communications services,
16 the tax shall be on the sales price of such services provided
17 within the municipality, which shall be determined in
18 accordance with the following provisions:-

19 a. Any charge with respect to a channel termination
20 point located within such municipality;

21 b. Any charge for the use of a channel between two
22 channel termination points located in such municipality; and

23 c. Where channel termination points are located both
24 within and outside of the municipality:

25 (I) If any segment between two such channel
26 termination points is separately billed, 50 percent of such
27 charge; and

28 (II) If any segment of the circuit is not separately
29 billed, an amount equal to the total charge for such circuit
30 multiplied by a fraction, the numerator of which is the number
31 of channel termination points within such municipality and the

1 denominator of which is the total number of channel
2 termination points of the circuit.~~In determining the sales~~
3 ~~price of private communications services subject to tax, the~~
4 ~~communications service provider shall be entitled to use any~~
5 ~~method that reasonably allocates the total charges among the~~
6 ~~state and local taxing jurisdictions in which channel~~
7 ~~termination points are located. An allocation method is deemed~~
8 ~~to be reasonable for purposes of this subparagraph if the~~
9 ~~communications service provider regularly used such method for~~
10 ~~Florida tax purposes prior to December 31, 2000. If a~~
11 ~~communications service provider uses a reasonable allocation~~
12 ~~method, such provider shall be held harmless from any~~
13 ~~liability for additional tax, interest, or penalty based on a~~
14 ~~different allocation method.~~

15 (b)1. Except as otherwise provided in this section,
16 the tax imposed by any county under subsection (1) shall be on
17 all communications services subject to tax under s. 202.12
18 which:

19 a. Originate or terminate in this state; and

20 b. Are charged to a service address in the
21 unincorporated area of the county.

22 2. With respect to private communications services,
23 the tax shall be on the sales price of such services provided
24 within the unincorporated area of the county, which shall be
25 determined in accordance with the following provisions:-

26 a. Any charge with respect to a channel termination
27 point located within the unincorporated area of such county;

28 b. Any charge for the use of a channel between two
29 channel termination points located in the unincorporated area
30 of such county; and
31

1 c. Where channel termination points are located both
2 within and outside of the unincorporated area of such county:

3 (I) If any segment between two such channel
4 termination points is separately billed, 50 percent of such
5 charge; and

6 (II) If any segment of the circuit is not separately
7 billed, an amount equal to the total charge for such circuit
8 multiplied by a fraction, the numerator of which is the number
9 of channel termination points within the unincorporated area
10 of such county and the denominator of which is the total

11 number of channel termination points of the circuit.~~In~~
12 ~~determining the amount of charges for private communications~~
13 ~~services subject to tax, the communications service provider~~
14 ~~shall be entitled to use any method that reasonably allocates~~
15 ~~the total charges among the state and local taxing~~
16 ~~jurisdictions in which channel termination points are located.~~
17 ~~An allocation method is deemed to be reasonable for purposes~~
18 ~~of this subparagraph if the communications service provider~~
19 ~~regularly used such method for Florida tax purposes prior to~~
20 ~~December 31, 2000. If a communications service provider uses a~~
21 ~~reasonable allocation method, such provider shall be held~~
22 ~~harmless from any liability for additional tax, interest, or~~
23 ~~penalty based on a different allocation method.~~

24 (5) In addition to the communications services taxes
25 authorized by subsection (1), a discretionary sales surtax
26 that a county or school board has levied under s. 212.055 is
27 imposed as a local communications services tax under this
28 section, and the rate shall be determined in accordance with
29 s. 202.20(3).

30 (a) Except as otherwise provided in this subsection,
31 each such tax rate shall be applied, in addition to the other

1 tax rates applied under this chapter, to communications
2 services subject to tax under s. 202.12 which:
3 1. Originate or terminate in this state; and
4 2. Are charged to a service address in the county.
5 (b) With respect to private communications services,
6 the tax shall be on the sales price of such services provided
7 within the county, which shall be determined in accordance
8 with the following provisions:-
9 1. Any charge with respect to a channel termination
10 point located within such county;
11 2. Any charge for the use of a channel between two
12 channel termination points located in such county; and
13 3. Where channel termination points are located both
14 within and outside of such county:
15 a. If any segment between two such channel termination
16 points is separately billed, 50 percent of such charge; and
17 b. If any segment of the circuit is not separately
18 billed, an amount equal to the total charge for such circuit
19 multiplied by a fraction, the numerator of which is the number
20 of channel termination points within such county and the
21 denominator of which is the total number of channel
22 termination points of the circuit.~~In determining the sales~~
23 ~~price of private communications services subject to tax, the~~
24 ~~communications service provider shall be entitled to use any~~
25 ~~method that reasonably allocates the total charges among the~~
26 ~~state and local taxing jurisdictions in which channel~~
27 ~~termination points are located. An allocation method is deemed~~
28 ~~to be reasonable for purposes of this paragraph if the~~
29 ~~communications service provider regularly used such method for~~
30 ~~Florida tax purposes prior to December 31, 2000. If a~~
31 ~~communications service provider uses a reasonable allocation~~

1 ~~method, such provider shall be held harmless from any~~
2 ~~liability for additional tax, interest, or penalty based on a~~
3 ~~different allocation method.~~

4 Section 11. Effective with respect to bills issued by
5 communications services providers after August 1, 2002,
6 subsection (12) is added to section 202.19, Florida Statutes,
7 to read:

8 202.19 Authorization to impose local communications
9 services tax.--

10 (12) Notwithstanding any other provision of this
11 section, with respect to mobile communications services, the
12 rate of a local communications services tax levied under this
13 section shall be applied to the sales price of all mobile
14 communications services deemed to be provided to a customer by
15 a home service provider pursuant to s. 117(a) of the Mobile
16 Telecommunications Sourcing Act, Pub. L. No. 106-252, if such
17 customer's service address is located within the municipality
18 levying the tax or within the unincorporated area of the
19 county levying the tax, as the case may be.

20 Section 12. Effective with respect to communications
21 services reflected on bills dated on or after October 1, 2001,
22 section 202.20, Florida Statutes, is amended to read:

23 202.20 Local communications services tax conversion
24 rates.--

25 (1)(a) For the period of October 1, 2001, through
26 September 30, 2002, there are hereby levied the following
27 local communications services tax conversion rates on taxable
28 sales as authorized by s. 202.19. The conversion rates take
29 effect without any action required by the local government.
30 The conversion rates for local governments that have not
31 chosen to levy permit fees do not include the add-ons of up to

1 0.12 percent for municipalities and charter counties or of up
2 to 0.24 percent for noncharter counties authorized pursuant to
3 s. 337.401.

<u>Jurisdiction</u>	<u>County</u>	<u>Conversion</u> <u>rates for</u> <u>local</u> <u>governments</u> <u>that have NOT</u> <u>chosen to</u> <u>levy</u> <u>permit fees</u>	<u>Conversion</u> <u>rates for</u> <u>local</u> <u>governments</u> <u>that have</u> <u>chosen to</u> <u>levy</u> <u>permit fees</u>
14 <u>ALACHUA</u>	<u>Alachua</u>	<u>5.00%</u>	<u>4.88%</u>
15 <u>Alachua</u>	<u>Alachua</u>	<u>4.10%</u>	<u>3.98%</u>
16 <u>Archer</u>	<u>Alachua</u>	<u>3.30%</u>	<u>3.18%</u>
17 <u>Gainesville</u>	<u>Alachua</u>	<u>5.30%</u>	<u>5.18%</u>
18 <u>Hawthorne</u>	<u>Alachua</u>	<u>2.00%</u>	<u>1.88%</u>
19 <u>High Springs</u>	<u>Alachua</u>	<u>2.80%</u>	<u>2.68%</u>
20 <u>LaCrosse</u>	<u>Alachua</u>	<u>3.60%</u>	<u>3.48%</u>
21 <u>Micanopy</u>	<u>Alachua</u>	<u>2.70%</u>	<u>2.58%</u>
22 <u>Newberry</u>	<u>Alachua</u>	<u>4.60%</u>	<u>4.48%</u>
23 <u>Waldo</u>	<u>Alachua</u>	<u>1.40%</u>	<u>1.28%</u>
24 <u>BAKER</u>	<u>Baker</u>	<u>0.50%</u>	<u>0.50%</u>
25 <u>Glen Saint</u>			
26 <u>Mary</u>	<u>Baker</u>	<u>5.70%</u>	<u>5.58%</u>
27 <u>Macclenny</u>	<u>Baker</u>	<u>6.40%</u>	<u>6.28%</u>
28 <u>BAY</u>	<u>Bay</u>	<u>0.00%</u>	<u>0.00%</u>
29 <u>Callaway</u>	<u>Bay</u>	<u>5.50%</u>	<u>5.38%</u>
30 <u>Cedar Grove</u>	<u>Bay</u>	<u>5.20%</u>	<u>5.08%</u>
31 <u>Lynn Haven</u>	<u>Bay</u>	<u>5.30%</u>	<u>5.18%</u>

1	<u>Mexico Beach</u>	<u>Bay</u>	<u>3.20%</u>	<u>3.08%</u>
2	<u>Panama City</u>	<u>Bay</u>	<u>5.30%</u>	<u>5.18%</u>
3	<u>Panama City</u>			
4	<u>Beach</u>	<u>Bay</u>	<u>3.80%</u>	<u>3.68%</u>
5	<u>Parker</u>	<u>Bay</u>	<u>5.10%</u>	<u>4.98%</u>
6	<u>Springfield</u>	<u>Bay</u>	<u>4.40%</u>	<u>4.28%</u>
7	<u>BRADFORD</u>	<u>Bradford</u>	<u>0.50%</u>	<u>0.50%</u>
8	<u>Brooker</u>	<u>Bradford</u>	<u>3.20%</u>	<u>3.08%</u>
9	<u>Hampton</u>	<u>Bradford</u>	<u>2.40%</u>	<u>2.28%</u>
10	<u>Lawtey</u>	<u>Bradford</u>	<u>1.20%</u>	<u>1.08%</u>
11	<u>Starke</u>	<u>Bradford</u>	<u>3.80%</u>	<u>3.08%</u>
12	<u>BREVARD</u>	<u>Brevard</u>	<u>1.40%</u>	<u>1.18%</u>
13	<u>Cape</u>			
14	<u>Canaveral</u>	<u>Brevard</u>	<u>4.90%</u>	<u>4.78%</u>
15	<u>Cocoa</u>	<u>Brevard</u>	<u>4.30%</u>	<u>4.18%</u>
16	<u>Cocoa Beach</u>	<u>Brevard</u>	<u>5.50%</u>	<u>5.38%</u>
17	<u>Indialantic</u>	<u>Brevard</u>	<u>6.70%</u>	<u>6.58%</u>
18	<u>Indian</u>			
19	<u>Harbour Beach</u>	<u>Brevard</u>	<u>4.30%</u>	<u>4.18%</u>
20	<u>Malabar</u>	<u>Brevard</u>	<u>5.30%</u>	<u>5.18%</u>
21	<u>Melbourne</u>	<u>Brevard</u>	<u>5.40%</u>	<u>5.28%</u>
22	<u>Melbourne</u>			
23	<u>Beach</u>	<u>Brevard</u>	<u>5.20%</u>	<u>5.08%</u>
24	<u>Melbourne</u>			
25	<u>Village</u>	<u>Brevard</u>	<u>4.50%</u>	<u>4.38%</u>
26	<u>Palm Bay</u>	<u>Brevard</u>	<u>5.40%</u>	<u>5.28%</u>
27	<u>Palm Shores</u>	<u>Brevard</u>	<u>5.20%</u>	<u>5.08%</u>
28	<u>Rockledge</u>	<u>Brevard</u>	<u>4.40%</u>	<u>4.28%</u>
29	<u>Satellite</u>			
30	<u>Beach</u>	<u>Brevard</u>	<u>1.80%</u>	<u>1.68%</u>
31	<u>Titusville</u>	<u>Brevard</u>	<u>5.70%</u>	<u>5.58%</u>

1	<u>West</u>			
2	<u>Melbourne</u>	<u>Brevard</u>	<u>5.80%</u>	<u>5.68%</u>
3	<u>BROWARD</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
4	<u>Coconut Creek</u>	<u>Broward</u>	<u>5.10%</u>	<u>4.98%</u>
5	<u>Cooper City</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
6	<u>Coral Springs</u>	<u>Broward</u>	<u>5.40%</u>	<u>5.28%</u>
7	<u>Dania</u>	<u>Broward</u>	<u>5.60%</u>	<u>5.48%</u>
8	<u>Davie</u>	<u>Broward</u>	<u>5.60%</u>	<u>5.48%</u>
9	<u>Deerfield</u>			
10	<u>Beach</u>	<u>Broward</u>	<u>1.50%</u>	<u>1.38%</u>
11	<u>Ft.</u>			
12	<u>Lauderdale</u>	<u>Broward</u>	<u>5.50%</u>	<u>5.38%</u>
13	<u>Hallandale</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
14	<u>Hillsboro</u>			
15	<u>Beach</u>	<u>Broward</u>	<u>1.30%</u>	<u>1.18%</u>
16	<u>Hollywood</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
17	<u>Lauderdale-</u>			
18	<u>by-the-Sea</u>	<u>Broward</u>	<u>5.30%</u>	<u>5.18%</u>
19	<u>Lauderdale</u>			
20	<u>Lakes</u>	<u>Broward</u>	<u>5.60%</u>	<u>5.48%</u>
21	<u>Lauderhill</u>	<u>Broward</u>	<u>5.50%</u>	<u>5.38%</u>
22	<u>Lazy Lake</u>			
23	<u>Village</u>	<u>Broward</u>	<u>0.60%</u>	<u>0.48%</u>
24	<u>Lighthouse</u>			
25	<u>Point</u>	<u>Broward</u>	<u>6.60%</u>	<u>6.48%</u>
26	<u>Margate</u>	<u>Broward</u>	<u>5.60%</u>	<u>5.48%</u>
27	<u>Miramar</u>	<u>Broward</u>	<u>5.40%</u>	<u>5.28%</u>
28	<u>North</u>			
29	<u>Lauderdale</u>	<u>Broward</u>	<u>4.10%</u>	<u>3.98%</u>
30	<u>Oakland Park</u>	<u>Broward</u>	<u>5.70%</u>	<u>5.58%</u>
31	<u>Parkland</u>	<u>Broward</u>	<u>1.40%</u>	<u>1.28%</u>

1	<u>Pembroke Park</u>	<u>Broward</u>	<u>5.00%</u>	<u>4.88%</u>
2	<u>Pembroke</u>			
3	<u>Pines</u>	<u>Broward</u>	<u>5.70%</u>	<u>5.58%</u>
4	<u>Plantation</u>	<u>Broward</u>	<u>5.00%</u>	<u>4.88%</u>
5	<u>Pompano Beach</u>	<u>Broward</u>	<u>4.90%</u>	<u>4.78%</u>
6	<u>Sea Ranch</u>			
7	<u>Lakes</u>	<u>Broward</u>	<u>1.60%</u>	<u>1.48%</u>
8	<u>Southwest</u>			
9	<u>Ranches</u>	<u>Broward</u>	<u>4.90%</u>	<u>4.78%</u>
10	<u>Sunrise</u>	<u>Broward</u>	<u>5.00%</u>	<u>4.88%</u>
11	<u>Tamarac</u>	<u>Broward</u>	<u>2.50%</u>	<u>1.78%</u>
12	<u>Weston</u>	<u>Broward</u>	<u>5.50%</u>	<u>5.38%</u>
13	<u>Wilton Manors</u>	<u>Broward</u>	<u>5.90%</u>	<u>5.78%</u>
14	<u>CALHOUN</u>	<u>Calhoun</u>	<u>0.00%</u>	<u>0.00%</u>
15	<u>Altha</u>	<u>Calhoun</u>	<u>4.30%</u>	<u>4.18%</u>
16	<u>Blountstown</u>	<u>Calhoun</u>	<u>1.40%</u>	<u>1.28%</u>
17	<u>CHARLOTTE</u>	<u>Charlotte</u>	<u>2.00%</u>	<u>1.88%</u>
18	<u>Punta Gorda</u>	<u>Charlotte</u>	<u>5.40%</u>	<u>5.28%</u>
19	<u>CITRUS</u>	<u>Citrus</u>	<u>2.10%</u>	<u>2.10%</u>
20	<u>Crystal River</u>	<u>Citrus</u>	<u>5.60%</u>	<u>5.48%</u>
21	<u>Inverness</u>	<u>Citrus</u>	<u>5.60%</u>	<u>5.48%</u>
22	<u>CLAY</u>	<u>Clay</u>	<u>6.30%</u>	<u>6.18%</u>
23	<u>Green Cove</u>			
24	<u>Springs</u>	<u>Clay</u>	<u>4.00%</u>	<u>3.88%</u>
25	<u>Keystone</u>			
26	<u>Heights</u>	<u>Clay</u>	<u>2.30%</u>	<u>2.18%</u>
27	<u>Orange Park</u>	<u>Clay</u>	<u>0.80%</u>	<u>0.68%</u>
28	<u>Penney Farms</u>	<u>Clay</u>	<u>2.00%</u>	<u>1.88%</u>
29	<u>COLLIER</u>	<u>Collier</u>	<u>2.30%</u>	<u>2.30%</u>
30	<u>Everglades</u>	<u>Collier</u>	<u>4.20%</u>	<u>3.88%</u>
31	<u>Marco Island</u>	<u>Collier</u>	<u>2.50%</u>	<u>1.98%</u>

1	<u>Naples</u>	<u>Collier</u>	<u>3.60%</u>	<u>3.48%</u>
2	<u>COLUMBIA</u>	<u>Columbia</u>	<u>1.40%</u>	<u>1.40%</u>
3	<u>Ft. White</u>	<u>Columbia</u>	<u>0.70%</u>	<u>0.58%</u>
4	<u>Lake City</u>	<u>Columbia</u>	<u>4.70%</u>	<u>4.58%</u>
5	<u>DESOTO</u>	<u>DeSoto</u>	<u>2.20%</u>	<u>2.20%</u>
6	<u>Arcadia</u>	<u>DeSoto</u>	<u>4.00%</u>	<u>3.88%</u>
7	<u>DIXIE</u>	<u>Dixie</u>	<u>0.10%</u>	<u>0.10%</u>
8	<u>Cross City</u>	<u>Dixie</u>	<u>2.70%</u>	<u>2.58%</u>
9	<u>Horseshoe</u>			
10	<u>Beach</u>	<u>Dixie</u>	<u>6.70%</u>	<u>6.58%</u>
11	<u>DUVAL/Jax</u>	<u>Duval</u>	<u>4.80%</u>	<u>4.68%</u>
12	<u>Atlantic</u>			
13	<u>Beach</u>	<u>Duval</u>	<u>6.40%</u>	<u>6.28%</u>
14	<u>Baldwin</u>	<u>Duval</u>	<u>6.60%</u>	<u>6.48%</u>
15	<u>Jacksonville</u>			
16	<u>Beach</u>	<u>Duval</u>	<u>5.00%</u>	<u>4.78%</u>
17	<u>Neptune Beach</u>	<u>Duval</u>	<u>4.30%</u>	<u>4.18%</u>
18	<u>ESCAMBIA</u>	<u>Escambia</u>	<u>1.70%</u>	<u>1.70%</u>
19	<u>Century</u>	<u>Escambia</u>	<u>2.30%</u>	<u>2.18%</u>
20	<u>Pensacola</u>	<u>Escambia</u>	<u>5.50%</u>	<u>5.38%</u>
21	<u>FLAGLER</u>	<u>Flagler</u>	<u>0.70%</u>	<u>0.70%</u>
22	<u>Beverly Beach</u>	<u>Flagler</u>	<u>2.00%</u>	<u>1.88%</u>
23	<u>Bunnell</u>	<u>Flagler</u>	<u>2.70%</u>	<u>2.58%</u>
24	<u>Flagler Beach</u>	<u>Flagler &</u>		
25		<u>Volusia</u>	<u>5.40%</u>	<u>5.28%</u>
26	<u>Marineland</u>	<u>Flagler &</u>		
27		<u>St. Johns</u>	<u>0.40%</u>	<u>0.28%</u>
28	<u>Palm Coast</u>	<u>Flagler</u>	<u>1.40%</u>	<u>1.28%</u>
29	<u>FRANKLIN</u>	<u>Franklin</u>	<u>0.90%</u>	<u>0.90%</u>
30	<u>Apalachicola</u>	<u>Franklin</u>	<u>3.90%</u>	<u>3.78%</u>
31	<u>Carrabelle</u>	<u>Franklin</u>	<u>6.20%</u>	<u>6.08%</u>

1	<u>GADSDEN</u>	<u>Gadsden</u>	<u>0.30%</u>	<u>0.30%</u>
2	<u>Chattahoochee</u>	<u>Gadsden</u>	<u>1.10%</u>	<u>0.98%</u>
3	<u>Greensboro</u>	<u>Gadsden</u>	<u>0.00%</u>	<u>0.00%</u>
4	<u>Gretna</u>	<u>Gadsden</u>	<u>4.20%</u>	<u>4.08%</u>
5	<u>Havana</u>	<u>Gadsden</u>	<u>0.80%</u>	<u>0.68%</u>
6	<u>Midway</u>	<u>Gadsden</u>	<u>4.00%</u>	<u>3.88%</u>
7	<u>Quincy</u>	<u>Gadsden</u>	<u>1.20%</u>	<u>1.08%</u>
8	<u>GILCHRIST</u>	<u>Gilchrist</u>	<u>0.00%</u>	<u>0.00%</u>
9	<u>Bell</u>	<u>Gilchrist</u>	<u>4.80%</u>	<u>4.68%</u>
10	<u>Fanning</u>	<u>Gilchrist &</u>		
11	<u>Springs</u>	<u>Levy</u>	<u>6.00%</u>	<u>5.88%</u>
12	<u>Trenton</u>	<u>Gilchrist</u>	<u>4.20%</u>	<u>4.08%</u>
13	<u>GLADES</u>	<u>Glades</u>	<u>0.50%</u>	<u>0.50%</u>
14	<u>Moore Haven</u>	<u>Glades</u>	<u>1.30%</u>	<u>1.18%</u>
15	<u>GULF</u>	<u>Gulf</u>	<u>0.40%</u>	<u>0.40%</u>
16	<u>Port St. Joe</u>	<u>Gulf</u>	<u>3.90%</u>	<u>3.78%</u>
17	<u>Wewahitchka</u>	<u>Gulf</u>	<u>3.90%</u>	<u>3.78%</u>
18	<u>HAMILTON</u>	<u>Hamilton</u>	<u>0.30%</u>	<u>0.30%</u>
19	<u>Jasper</u>	<u>Hamilton</u>	<u>5.20%</u>	<u>4.98%</u>
20	<u>Jennings</u>	<u>Hamilton</u>	<u>1.60%</u>	<u>1.48%</u>
21	<u>White Springs</u>	<u>Hamilton</u>	<u>5.40%</u>	<u>5.28%</u>
22	<u>HARDEE</u>	<u>Hardee</u>	<u>1.20%</u>	<u>1.20%</u>
23	<u>Bowling Green</u>	<u>Hardee</u>	<u>3.40%</u>	<u>3.28%</u>
24	<u>Wauchula</u>	<u>Hardee</u>	<u>5.40%</u>	<u>5.28%</u>
25	<u>Zolfo Springs</u>	<u>Hardee</u>	<u>2.40%</u>	<u>2.28%</u>
26	<u>HENDRY</u>	<u>Hendry</u>	<u>0.70%</u>	<u>0.70%</u>
27	<u>Clewiston</u>	<u>Hendry</u>	<u>3.50%</u>	<u>3.38%</u>
28	<u>La Belle</u>	<u>Hendry</u>	<u>4.40%</u>	<u>4.28%</u>
29	<u>HERNANDO</u>	<u>Hernando</u>	<u>1.50%</u>	<u>1.50%</u>
30	<u>Brooksville</u>	<u>Hernando</u>	<u>1.00%</u>	<u>0.88%</u>
31	<u>Weeki Wachee</u>	<u>Hernando</u>	<u>0.10%</u>	<u>0.00%</u>

1	<u>HIGHLANDS</u>	<u>Highlands</u>	<u>1.20%</u>	<u>1.20%</u>
2	<u>Avon Park</u>	<u>Highlands</u>	<u>4.70%</u>	<u>4.58%</u>
3	<u>Lake Placid</u>	<u>Highlands</u>	<u>1.00%</u>	<u>0.88%</u>
4	<u>Sebring</u>	<u>Highlands</u>	<u>1.20%</u>	<u>0.88%</u>
5	<u>HILLSBOROUGH</u>	<u>Hillsborough</u>	<u>2.20%</u>	<u>2.08%</u>
6	<u>Plant City</u>	<u>Hillsborough</u>	<u>6.10%</u>	<u>5.98%</u>
7	<u>Tampa</u>	<u>Hillsborough</u>	<u>5.50%</u>	<u>5.28%</u>
8	<u>Temple</u>			
9	<u>Terrace</u>	<u>Hillsborough</u>	<u>5.80%</u>	<u>5.68%</u>
10	<u>HOLMES</u>	<u>Holmes</u>	<u>0.20%</u>	<u>0.20%</u>
11	<u>Bonifay</u>	<u>Holmes</u>	<u>6.20%</u>	<u>6.08%</u>
12	<u>Esto</u>	<u>Holmes</u>	<u>0.90%</u>	<u>0.78%</u>
13	<u>Noma</u>	<u>Holmes</u>	<u>0.20%</u>	<u>0.08%</u>
14	<u>Ponce de Leon</u>	<u>Holmes</u>	<u>2.90%</u>	<u>2.78%</u>
15	<u>Westville</u>	<u>Holmes</u>	<u>1.00%</u>	<u>0.88%</u>
16	<u>INDIAN RIVER</u>	<u>Indian River</u>	<u>1.50%</u>	<u>1.50%</u>
17	<u>Fellsmere</u>	<u>Indian River</u>	<u>4.40%</u>	<u>4.28%</u>
18	<u>Indian River</u>			
19	<u>Shores</u>	<u>Indian River</u>	<u>3.00%</u>	<u>2.88%</u>
20	<u>Orchid</u>	<u>Indian River</u>	<u>2.30%</u>	<u>2.18%</u>
21	<u>Sebastian</u>	<u>Indian River</u>	<u>3.50%</u>	<u>3.38%</u>
22	<u>Vero Beach</u>	<u>Indian River</u>	<u>5.40%</u>	<u>5.28%</u>
23	<u>JACKSON</u>	<u>Jackson</u>	<u>0.20%</u>	<u>0.20%</u>
24	<u>Alford</u>	<u>Jackson</u>	<u>0.30%</u>	<u>0.18%</u>
25	<u>Bascom</u>	<u>Jackson</u>	<u>1.30%</u>	<u>1.18%</u>
26	<u>Campbellton</u>	<u>Jackson</u>	<u>0.30%</u>	<u>0.18%</u>
27	<u>Cottdondale</u>	<u>Jackson</u>	<u>4.70%</u>	<u>4.58%</u>
28	<u>Graceville</u>	<u>Jackson</u>	<u>4.80%</u>	<u>4.68%</u>
29	<u>Grand Ridge</u>	<u>Jackson</u>	<u>0.80%</u>	<u>0.68%</u>
30	<u>Greenwood</u>	<u>Jackson</u>	<u>0.40%</u>	<u>0.28%</u>
31	<u>Jacob City</u>	<u>Jackson</u>	<u>0.00%</u>	<u>0.00%</u>

1	<u>Malone</u>	<u>Jackson</u>	<u>0.50%</u>	<u>0.38%</u>
2	<u>Marianna</u>	<u>Jackson</u>	<u>4.30%</u>	<u>4.18%</u>
3	<u>Sneads</u>	<u>Jackson</u>	<u>3.60%</u>	<u>3.48%</u>
4	<u>JEFFERSON</u>	<u>Jefferson</u>	<u>1.00%</u>	<u>1.00%</u>
5	<u>Monticello</u>	<u>Jefferson</u>	<u>4.90%</u>	<u>4.78%</u>
6	<u>LAFAYETTE</u>	<u>Lafayette</u>	<u>0.00%</u>	<u>0.00%</u>
7	<u>Mayo</u>	<u>Lafayette</u>	<u>2.10%</u>	<u>1.98%</u>
8	<u>LAKE</u>	<u>Lake</u>	<u>1.90%</u>	<u>1.90%</u>
9	<u>Astatula</u>	<u>Lake</u>	<u>4.80%</u>	<u>4.68%</u>
10	<u>Clermont</u>	<u>Lake</u>	<u>5.00%</u>	<u>4.88%</u>
11	<u>Eustis</u>	<u>Lake</u>	<u>5.50%</u>	<u>5.38%</u>
12	<u>Fruitland</u>			
13	<u>Park</u>	<u>Lake</u>	<u>5.10%</u>	<u>4.98%</u>
14	<u>Groveland</u>	<u>Lake</u>	<u>5.30%</u>	<u>5.18%</u>
15	<u>Howey-in-</u>			
16	<u>the-Hills</u>	<u>Lake</u>	<u>3.60%</u>	<u>3.48%</u>
17	<u>Lady Lake</u>	<u>Lake</u>	<u>1.50%</u>	<u>1.38%</u>
18	<u>Leesburg</u>	<u>Lake</u>	<u>1.40%</u>	<u>1.28%</u>
19	<u>Mascotte</u>	<u>Lake</u>	<u>4.20%</u>	<u>4.08%</u>
20	<u>Minneola</u>	<u>Lake</u>	<u>3.50%</u>	<u>3.38%</u>
21	<u>Montverde</u>	<u>Lake</u>	<u>1.90%</u>	<u>1.78%</u>
22	<u>Mount Dora</u>	<u>Lake</u>	<u>1.70%</u>	<u>1.28%</u>
23	<u>Tavares</u>	<u>Lake</u>	<u>5.60%</u>	<u>5.48%</u>
24	<u>Umatilla</u>	<u>Lake</u>	<u>3.40%</u>	<u>3.28%</u>
25	<u>LEE</u>	<u>Lee</u>	<u>2.20%</u>	<u>2.08%</u>
26	<u>Bonita</u>			
27	<u>Springs</u>	<u>Lee</u>	<u>1.90%</u>	<u>1.78%</u>
28	<u>Cape Coral</u>	<u>Lee</u>	<u>1.60%</u>	<u>1.48%</u>
29	<u>Ft. Myers</u>	<u>Lee</u>	<u>5.10%</u>	<u>4.98%</u>
30	<u>Ft. Myers</u>			
31	<u>Beach</u>	<u>Lee</u>	<u>2.30%</u>	<u>2.18%</u>

1	<u>Sanibel</u>	<u>Lee</u>	<u>2.50%</u>	<u>2.38%</u>
2	<u>LEON</u>	<u>Leon</u>	<u>1.10%</u>	<u>1.10%</u>
3	<u>Tallahassee</u>	<u>Leon</u>	<u>4.70%</u>	<u>4.58%</u>
4	<u>LEVY</u>	<u>Levy</u>	<u>0.00%</u>	<u>0.00%</u>
5	<u>Bronson</u>	<u>Levy</u>	<u>2.80%</u>	<u>2.68%</u>
6	<u>Cedar Key</u>	<u>Levy</u>	<u>2.30%</u>	<u>2.18%</u>
7	<u>Chiefland</u>	<u>Levy</u>	<u>2.90%</u>	<u>2.78%</u>
8	<u>Inglis</u>	<u>Levy</u>	<u>3.80%</u>	<u>3.68%</u>
9	<u>Otter Creek</u>	<u>Levy</u>	<u>0.70%</u>	<u>0.58%</u>
10	<u>Williston</u>	<u>Levy</u>	<u>1.80%</u>	<u>1.68%</u>
11	<u>Yankeetown</u>	<u>Levy</u>	<u>6.00%</u>	<u>5.88%</u>
12	<u>LIBERTY</u>	<u>Liberty</u>	<u>0.60%</u>	<u>0.60%</u>
13	<u>Bristol</u>	<u>Liberty</u>	<u>3.10%</u>	<u>2.98%</u>
14	<u>MADISON</u>	<u>Madison</u>	<u>0.40%</u>	<u>0.40%</u>
15	<u>Greenville</u>	<u>Madison</u>	<u>2.30%</u>	<u>2.18%</u>
16	<u>Lee</u>	<u>Madison</u>	<u>0.50%</u>	<u>0.38%</u>
17	<u>Madison</u>	<u>Madison</u>	<u>5.30%</u>	<u>4.88%</u>
18	<u>MANATEE</u>	<u>Manatee</u>	<u>0.80%</u>	<u>0.80%</u>
19	<u>Anna Maria</u>	<u>Manatee</u>	<u>1.50%</u>	<u>1.38%</u>
20	<u>Bradenton</u>	<u>Manatee</u>	<u>6.10%</u>	<u>5.98%</u>
21	<u>Bradenton</u>			
22	<u>Beach</u>	<u>Manatee</u>	<u>6.00%</u>	<u>5.88%</u>
23	<u>Holmes Beach</u>	<u>Manatee</u>	<u>3.80%</u>	<u>3.68%</u>
24	<u>Palmetto</u>	<u>Manatee</u>	<u>5.80%</u>	<u>5.68%</u>
25	<u>Longboat Key</u>	<u>Manatee &</u>		
26		<u>Sarasota</u>	<u>3.50%</u>	<u>3.38%</u>
27	<u>MARION</u>	<u>Marion</u>	<u>0.00%</u>	<u>0.00%</u>
28	<u>Belleview</u>	<u>Marion</u>	<u>1.00%</u>	<u>0.88%</u>
29	<u>Dunnellon</u>	<u>Marion</u>	<u>4.80%</u>	<u>4.68%</u>
30	<u>McIntosh</u>	<u>Marion</u>	<u>1.40%</u>	<u>1.28%</u>
31	<u>Ocala</u>	<u>Marion</u>	<u>5.20%</u>	<u>5.08%</u>

1	<u>Reddick</u>	<u>Marion</u>	<u>1.40%</u>	<u>1.28%</u>
2	<u>MARTIN</u>	<u>Martin</u>	<u>1.50%</u>	<u>1.50%</u>
3	<u>Jupiter</u>			
4	<u>Island</u>	<u>Martin</u>	<u>0.70%</u>	<u>0.58%</u>
5	<u>Ocean Breeze</u>			
6	<u>Park</u>	<u>Martin</u>	<u>2.40%</u>	<u>2.28%</u>
7	<u>Sewalls Point</u>	<u>Martin</u>	<u>2.40%</u>	<u>2.28%</u>
8	<u>Stuart</u>	<u>Martin</u>	<u>5.20%</u>	<u>5.08%</u>
9	<u>MIAMI-DADE</u>	<u>Miami-Dade</u>	<u>5.00%</u>	<u>4.78%</u>
10	<u>Aventura</u>	<u>Miami-Dade</u>	<u>5.60%</u>	<u>5.48%</u>
11	<u>Bal Harbour</u>	<u>Miami-Dade</u>	<u>5.40%</u>	<u>5.28%</u>
12	<u>Bay Harbor</u>			
13	<u>Islands</u>	<u>Miami-Dade</u>	<u>5.20%</u>	<u>5.08%</u>
14	<u>Biscayne Park</u>	<u>Miami-Dade</u>	<u>4.70%</u>	<u>4.58%</u>
15	<u>Coral Gables</u>	<u>Miami-Dade</u>	<u>4.40%</u>	<u>4.28%</u>
16	<u>El Portal</u>	<u>Miami-Dade</u>	<u>6.00%</u>	<u>5.88%</u>
17	<u>Florida City</u>	<u>Miami-Dade</u>	<u>5.80%</u>	<u>5.68%</u>
18	<u>Golden Beach</u>	<u>Miami-Dade</u>	<u>2.10%</u>	<u>1.98%</u>
19	<u>Hialeah</u>	<u>Miami-Dade</u>	<u>5.40%</u>	<u>5.28%</u>
20	<u>Hialeah</u>			
21	<u>Gardens</u>	<u>Miami-Dade</u>	<u>5.60%</u>	<u>5.48%</u>
22	<u>Homestead</u>	<u>Miami-Dade</u>	<u>5.70%</u>	<u>5.58%</u>
23	<u>Indian Creek</u>			
24	<u>Village</u>	<u>Miami-Dade</u>	<u>0.80%</u>	<u>0.68%</u>
25	<u>Islandia</u>	<u>Miami-Dade</u>	<u>0.00%</u>	<u>0.00%</u>
26	<u>Key Biscayne</u>	<u>Miami-Dade</u>	<u>5.00%</u>	<u>4.88%</u>
27	<u>Medley</u>	<u>Miami-Dade</u>	<u>6.70%</u>	<u>6.58%</u>
28	<u>Miami</u>	<u>Miami-Dade</u>	<u>5.10%</u>	<u>4.98%</u>
29	<u>Miami Beach</u>	<u>Miami-Dade</u>	<u>5.10%</u>	<u>4.98%</u>
30	<u>Miami Shores</u>	<u>Miami-Dade</u>	<u>6.10%</u>	<u>5.98%</u>
31	<u>Miami Springs</u>	<u>Miami-Dade</u>	<u>3.20%</u>	<u>3.08%</u>

1	<u>North Bay</u>	<u>Miami-Dade</u>	<u>5.30%</u>	<u>5.18%</u>
2	<u>North Miami</u>	<u>Miami-Dade</u>	<u>5.20%</u>	<u>5.08%</u>
3	<u>North Miami</u>			
4	<u>Beach</u>	<u>Miami-Dade</u>	<u>5.40%</u>	<u>5.28%</u>
5	<u>Opa-Locka</u>	<u>Miami-Dade</u>	<u>4.00%</u>	<u>3.88%</u>
6	<u>Pinecrest</u>	<u>Miami-Dade</u>	<u>5.90%</u>	<u>5.78%</u>
7	<u>South Miami</u>	<u>Miami-Dade</u>	<u>5.20%</u>	<u>5.08%</u>
8	<u>Sunny Isles</u>			
9	<u>Beach</u>	<u>Miami-Dade</u>	<u>5.50%</u>	<u>5.38%</u>
10	<u>Surfside</u>	<u>Miami-Dade</u>	<u>5.20%</u>	<u>5.08%</u>
11	<u>Sweetwater</u>	<u>Miami-Dade</u>	<u>5.00%</u>	<u>4.88%</u>
12	<u>Virginia</u>			
13	<u>Gardens</u>	<u>Miami-Dade</u>	<u>0.40%</u>	<u>0.28%</u>
14	<u>West Miami</u>	<u>Miami-Dade</u>	<u>4.80%</u>	<u>4.68%</u>
15	<u>MONROE</u>	<u>Monroe</u>	<u>1.50%</u>	<u>1.50%</u>
16	<u>Islamorada</u>	<u>Monroe</u>	<u>0.40%</u>	<u>0.00%</u>
17	<u>Key Colony</u>			
18	<u>Beach</u>	<u>Monroe</u>	<u>2.60%</u>	<u>2.48%</u>
19	<u>Key West</u>	<u>Monroe</u>	<u>1.60%</u>	<u>1.48%</u>
20	<u>Layton</u>	<u>Monroe</u>	<u>0.00%</u>	<u>0.00%</u>
21	<u>Marathon</u>	<u>Monroe</u>	<u>2.10%</u>	<u>1.68%</u>
22	<u>NASSAU</u>	<u>Nassau</u>	<u>0.80%</u>	<u>0.80%</u>
23	<u>Callahan</u>	<u>Nassau</u>	<u>4.90%</u>	<u>4.78%</u>
24	<u>Fernandina</u>			
25	<u>Beach</u>	<u>Nassau</u>	<u>5.40%</u>	<u>5.28%</u>
26	<u>Hilliard</u>	<u>Nassau</u>	<u>3.40%</u>	<u>3.28%</u>
27	<u>OKALOOSA</u>	<u>Okaloosa</u>	<u>0.70%</u>	<u>0.70%</u>
28	<u>Cinco Bayou</u>	<u>Okaloosa</u>	<u>5.40%</u>	<u>5.28%</u>
29	<u>Crestview</u>	<u>Okaloosa</u>	<u>3.70%</u>	<u>3.58%</u>
30	<u>Destin</u>	<u>Okaloosa</u>	<u>2.10%</u>	<u>1.98%</u>
31	<u>Ft. Walton</u>			

1	<u>Beach</u>	<u>Okaloosa</u>	<u>5.90%</u>	<u>5.78%</u>
2	<u>Laurel Hill</u>	<u>Okaloosa</u>	<u>3.00%</u>	<u>2.88%</u>
3	<u>Mary Esther</u>	<u>Okaloosa</u>	<u>5.30%</u>	<u>5.18%</u>
4	<u>Niceville</u>	<u>Okaloosa</u>	<u>6.00%</u>	<u>5.88%</u>
5	<u>Shalimar</u>	<u>Okaloosa</u>	<u>5.40%</u>	<u>5.28%</u>
6	<u>Valparaiso</u>	<u>Okaloosa</u>	<u>4.10%</u>	<u>3.98%</u>
7	<u>OKEECHOBEE</u>	<u>Okeechobee</u>	<u>0.90%</u>	<u>0.90%</u>
8	<u>Okeechobee</u>	<u>Okeechobee</u>	<u>4.80%</u>	<u>4.68%</u>
9	<u>ORANGE</u>	<u>Orange</u>	<u>5.20%</u>	<u>4.98%</u>
10	<u>Apopka</u>	<u>Orange</u>	<u>6.50%</u>	<u>6.38%</u>
11	<u>Bay Lake</u>	<u>Orange</u>	<u>0.00%</u>	<u>0.00%</u>
12	<u>Belle Isle</u>	<u>Orange</u>	<u>1.80%</u>	<u>1.68%</u>
13	<u>Eatonville</u>	<u>Orange</u>	<u>4.70%</u>	<u>4.58%</u>
14	<u>Edgewood</u>	<u>Orange</u>	<u>1.00%</u>	<u>0.88%</u>
15	<u>Lake Buena</u>			
16	<u>Vista</u>	<u>Orange</u>	<u>0.00%</u>	<u>0.00%</u>
17	<u>Maitland</u>	<u>Orange</u>	<u>5.60%</u>	<u>5.38%</u>
18	<u>Oakland</u>	<u>Orange</u>	<u>5.40%</u>	<u>5.28%</u>
19	<u>Ocoee</u>	<u>Orange</u>	<u>5.00%</u>	<u>4.68%</u>
20	<u>Orlando</u>	<u>Orange</u>	<u>4.40%</u>	<u>4.28%</u>
21	<u>Windermere</u>	<u>Orange</u>	<u>4.70%</u>	<u>4.58%</u>
22	<u>Winter Garden</u>	<u>Orange</u>	<u>4.70%</u>	<u>4.58%</u>
23	<u>Winter Park</u>	<u>Orange</u>	<u>6.10%</u>	<u>5.98%</u>
24	<u>OSCEOLA</u>	<u>Osceola</u>	<u>5.50%</u>	<u>5.28%</u>
25	<u>Kissimmee</u>	<u>Osceola</u>	<u>4.80%</u>	<u>4.68%</u>
26	<u>St. Cloud</u>	<u>Osceola</u>	<u>5.50%</u>	<u>5.38%</u>
27	<u>PALM BEACH</u>	<u>Palm Beach</u>	<u>5.00%</u>	<u>4.88%</u>
28	<u>Atlantis</u>	<u>Palm Beach</u>	<u>1.20%</u>	<u>1.08%</u>
29	<u>Belle Glade</u>	<u>Palm Beach</u>	<u>5.40%</u>	<u>5.28%</u>
30	<u>Boca Raton</u>	<u>Palm Beach</u>	<u>5.70%</u>	<u>5.58%</u>
31	<u>Boynton Beach</u>	<u>Palm Beach</u>	<u>5.20%</u>	<u>5.08%</u>

1	<u>Briny Breezes</u>	<u>Palm Beach</u>	<u>3.20%</u>	<u>0.28%</u>
2	<u>Cloud Lake</u>	<u>Palm Beach</u>	<u>2.40%</u>	<u>2.28%</u>
3	<u>Delray Beach</u>	<u>Palm Beach</u>	<u>4.70%</u>	<u>4.58%</u>
4	<u>Glen Ridge</u>	<u>Palm Beach</u>	<u>1.60%</u>	<u>1.48%</u>
5	<u>Golf Village</u>	<u>Palm Beach</u>	<u>0.60%</u>	<u>0.48%</u>
6	<u>Golfview</u>	<u>Palm Beach</u>	<u>0.70%</u>	<u>0.58%</u>
7	<u>Greenacres</u>			
8	<u>City</u>	<u>Palm Beach</u>	<u>5.80%</u>	<u>5.68%</u>
9	<u>Gulf Stream</u>	<u>Palm Beach</u>	<u>1.10%</u>	<u>0.98%</u>
10	<u>Haverhill</u>	<u>Palm Beach</u>	<u>1.60%</u>	<u>1.28%</u>
11	<u>Highland</u>			
12	<u>Beach</u>	<u>Palm Beach</u>	<u>4.40%</u>	<u>4.28%</u>
13	<u>Hypoluxo</u>	<u>Palm Beach</u>	<u>6.30%</u>	<u>6.18%</u>
14	<u>Juno Beach</u>	<u>Palm Beach</u>	<u>5.10%</u>	<u>4.98%</u>
15	<u>Jupiter</u>	<u>Palm Beach</u>	<u>4.30%</u>	<u>4.18%</u>
16	<u>Jupiter</u>			
17	<u>Inlet Colony</u>	<u>Palm Beach</u>	<u>2.10%</u>	<u>1.98%</u>
18	<u>Lake Clarke</u>			
19	<u>Shores</u>	<u>Palm Beach</u>	<u>1.60%</u>	<u>1.48%</u>
20	<u>Lake Park</u>	<u>Palm Beach</u>	<u>5.60%</u>	<u>5.48%</u>
21	<u>Lake Worth</u>	<u>Palm Beach</u>	<u>5.20%</u>	<u>5.08%</u>
22	<u>Lantana</u>	<u>Palm Beach</u>	<u>5.80%</u>	<u>5.68%</u>
23	<u>Manalapan</u>	<u>Palm Beach</u>	<u>1.80%</u>	<u>1.68%</u>
24	<u>Mangonia Park</u>	<u>Palm Beach</u>	<u>5.90%</u>	<u>5.78%</u>
25	<u>North Palm</u>			
26	<u>Beach</u>	<u>Palm Beach</u>	<u>5.50%</u>	<u>5.28%</u>
27	<u>Ocean Ridge</u>	<u>Palm Beach</u>	<u>1.10%</u>	<u>0.98%</u>
28	<u>Pahokee</u>	<u>Palm Beach</u>	<u>4.60%</u>	<u>4.48%</u>
29	<u>Palm Beach</u>	<u>Palm Beach</u>	<u>4.90%</u>	<u>4.78%</u>
30	<u>Palm Beach</u>			
31	<u>Gardens</u>	<u>Palm Beach</u>	<u>1.20%</u>	<u>1.08%</u>

1	<u>Palm Beach</u>			
2	<u>Shores</u>	<u>Palm Beach</u>	<u>5.80%</u>	<u>5.68%</u>
3	<u>Palm Springs</u>	<u>Palm Beach</u>	<u>5.60%</u>	<u>5.48%</u>
4	<u>Riviera Beach</u>	<u>Palm Beach</u>	<u>4.80%</u>	<u>4.68%</u>
5	<u>Royal Palm</u>			
6	<u>Beach</u>	<u>Palm Beach</u>	<u>5.30%</u>	<u>5.18%</u>
7	<u>South Bay</u>	<u>Palm Beach</u>	<u>5.50%</u>	<u>5.38%</u>
8	<u>South Palm</u>			
9	<u>Beach</u>	<u>Palm Beach</u>	<u>6.00%</u>	<u>5.88%</u>
10	<u>Tequesta</u>			
11	<u>Village</u>	<u>Palm Beach</u>	<u>4.40%</u>	<u>4.28%</u>
12	<u>Wellington</u>	<u>Palm Beach</u>	<u>5.50%</u>	<u>5.38%</u>
13	<u>West Palm</u>			
14	<u>Beach</u>	<u>Palm Beach</u>	<u>5.70%</u>	<u>5.58%</u>
15	<u>PASCO</u>	<u>Pasco</u>	<u>1.60%</u>	<u>1.60%</u>
16	<u>Dade City</u>	<u>Pasco</u>	<u>5.30%</u>	<u>5.18%</u>
17	<u>New Port</u>			
18	<u>Richey</u>	<u>Pasco</u>	<u>5.90%</u>	<u>5.78%</u>
19	<u>Port Richey</u>	<u>Pasco</u>	<u>1.00%</u>	<u>0.88%</u>
20	<u>Saint Leo</u>	<u>Pasco</u>	<u>1.10%</u>	<u>0.98%</u>
21	<u>San Antonio</u>	<u>Pasco</u>	<u>0.80%</u>	<u>0.68%</u>
22	<u>Zephyrhills</u>	<u>Pasco</u>	<u>5.90%</u>	<u>5.78%</u>
23	<u>PINELLAS</u>	<u>Pinellas</u>	<u>2.00%</u>	<u>1.88%</u>
24	<u>Belleair</u>	<u>Pinellas</u>	<u>1.80%</u>	<u>1.68%</u>
25	<u>Belleair</u>			
26	<u>Beach</u>	<u>Pinellas</u>	<u>6.50%</u>	<u>6.38%</u>
27	<u>Belleair</u>			
28	<u>Bluffs</u>	<u>Pinellas</u>	<u>2.10%</u>	<u>1.98%</u>
29	<u>Belleair</u>			
30	<u>Shore</u>	<u>Pinellas</u>	<u>2.60%</u>	<u>2.48%</u>
31	<u>Clearwater</u>	<u>Pinellas</u>	<u>5.40%</u>	<u>5.28%</u>

1	<u>Dunedin</u>	<u>Pinellas</u>	<u>5.60%</u>	<u>5.48%</u>
2	<u>Gulfport</u>	<u>Pinellas</u>	<u>6.50%</u>	<u>6.38%</u>
3	<u>Indian Rocks</u>			
4	<u>Beach</u>	<u>Pinellas</u>	<u>2.50%</u>	<u>2.38%</u>
5	<u>Indian Shores</u>	<u>Pinellas</u>	<u>2.80%</u>	<u>2.68%</u>
6	<u>Kenneth City</u>	<u>Pinellas</u>	<u>1.40%</u>	<u>1.28%</u>
7	<u>Largo</u>	<u>Pinellas</u>	<u>6.00%</u>	<u>5.88%</u>
8	<u>Madeira Beach</u>	<u>Pinellas</u>	<u>6.00%</u>	<u>5.88%</u>
9	<u>North</u>			
10	<u>Redington</u>			
11	<u>Beach</u>	<u>Pinellas</u>	<u>1.80%</u>	<u>1.68%</u>
12	<u>Oldsmar</u>	<u>Pinellas</u>	<u>6.10%</u>	<u>5.98%</u>
13	<u>Pinellas Park</u>	<u>Pinellas</u>	<u>5.90%</u>	<u>5.78%</u>
14	<u>Redington</u>			
15	<u>Beach</u>	<u>Pinellas</u>	<u>5.90%</u>	<u>5.78%</u>
16	<u>Redington</u>			
17	<u>Shores</u>	<u>Pinellas</u>	<u>1.20%</u>	<u>1.08%</u>
18	<u>Safety Harbor</u>	<u>Pinellas</u>	<u>6.90%</u>	<u>6.38%</u>
19	<u>St. Pete</u>			
20	<u>Beach</u>	<u>Pinellas</u>	<u>6.10%</u>	<u>5.98%</u>
21	<u>St.</u>			
22	<u>Petersburg</u>	<u>Pinellas</u>	<u>6.00%</u>	<u>5.88%</u>
23	<u>Seminole</u>	<u>Pinellas</u>	<u>5.50%</u>	<u>5.38%</u>
24	<u>South</u>			
25	<u>Pasadena</u>	<u>Pinellas</u>	<u>6.10%</u>	<u>5.98%</u>
26	<u>Tarpon</u>			
27	<u>Springs</u>	<u>Pinellas</u>	<u>6.10%</u>	<u>5.98%</u>
28	<u>Treasure</u>			
29	<u>Island</u>	<u>Pinellas</u>	<u>2.40%</u>	<u>2.28%</u>
30	<u>POLK</u>	<u>Polk</u>	<u>2.90%</u>	<u>2.78%</u>
31	<u>Auburndale</u>	<u>Polk</u>	<u>4.60%</u>	<u>4.48%</u>

1	<u>Bartow</u>	<u>Polk</u>	<u>6.50%</u>	<u>5.68%</u>
2	<u>Davenport</u>	<u>Polk</u>	<u>3.70%</u>	<u>3.58%</u>
3	<u>Dundee</u>	<u>Polk</u>	<u>6.00%</u>	<u>5.88%</u>
4	<u>Eagle Lake</u>	<u>Polk</u>	<u>5.80%</u>	<u>5.68%</u>
5	<u>Ft. Meade</u>	<u>Polk</u>	<u>5.60%</u>	<u>4.98%</u>
6	<u>Frostproof</u>	<u>Polk</u>	<u>5.70%</u>	<u>5.58%</u>
7	<u>Haines City</u>	<u>Polk</u>	<u>5.50%</u>	<u>5.38%</u>
8	<u>Highland Park</u>	<u>Polk</u>	<u>0.00%</u>	<u>0.00%</u>
9	<u>Hillcrest</u>			
10	<u>Heights</u>	<u>Polk</u>	<u>1.10%</u>	<u>0.98%</u>
11	<u>Lake Alfred</u>	<u>Polk</u>	<u>4.80%</u>	<u>4.68%</u>
12	<u>Lake Hamilton</u>	<u>Polk</u>	<u>3.90%</u>	<u>3.78%</u>
13	<u>Lake Wales</u>	<u>Polk</u>	<u>4.80%</u>	<u>4.68%</u>
14	<u>Lakeland</u>	<u>Polk</u>	<u>5.60%</u>	<u>5.48%</u>
15	<u>Mulberry</u>	<u>Polk</u>	<u>3.40%</u>	<u>3.28%</u>
16	<u>Polk City</u>	<u>Polk</u>	<u>3.00%</u>	<u>2.88%</u>
17	<u>Winter Haven</u>	<u>Polk</u>	<u>6.70%</u>	<u>6.58%</u>
18	<u>PUTNAM</u>	<u>Putnam</u>	<u>1.30%</u>	<u>1.30%</u>
19	<u>Crescent City</u>	<u>Putnam</u>	<u>4.70%</u>	<u>4.58%</u>
20	<u>Interlachen</u>	<u>Putnam</u>	<u>1.80%</u>	<u>1.68%</u>
21	<u>Palatka</u>	<u>Putnam</u>	<u>5.40%</u>	<u>5.28%</u>
22	<u>Pomona Park</u>	<u>Putnam</u>	<u>3.10%</u>	<u>2.98%</u>
23	<u>Welaka</u>	<u>Putnam</u>	<u>2.70%</u>	<u>2.58%</u>
24	<u>SANTA ROSA</u>	<u>Santa Rosa</u>	<u>1.70%</u>	<u>1.70%</u>
25	<u>Gulf Breeze</u>	<u>Santa Rosa</u>	<u>1.10%</u>	<u>0.98%</u>
26	<u>Jay</u>	<u>Santa Rosa</u>	<u>1.40%</u>	<u>1.28%</u>
27	<u>Milton</u>	<u>Santa Rosa</u>	<u>6.20%</u>	<u>6.08%</u>
28	<u>SARASOTA</u>	<u>Sarasota</u>	<u>5.10%</u>	<u>4.98%</u>
29	<u>North Port</u>	<u>Sarasota</u>	<u>6.10%</u>	<u>5.98%</u>
30	<u>Sarasota</u>	<u>Sarasota</u>	<u>5.60%</u>	<u>5.48%</u>
31	<u>Venice</u>	<u>Sarasota</u>	<u>5.40%</u>	<u>5.28%</u>

1	<u>SEMINOLE</u>	<u>Seminole</u>	<u>3.20%</u>	<u>2.98%</u>
2	<u>Altamonte</u>			
3	<u>Springs</u>	<u>Seminole</u>	<u>5.20%</u>	<u>5.08%</u>
4	<u>Casselberry</u>	<u>Seminole</u>	<u>5.70%</u>	<u>5.58%</u>
5	<u>Lake Mary</u>	<u>Seminole</u>	<u>4.40%</u>	<u>4.28%</u>
6	<u>Longwood</u>	<u>Seminole</u>	<u>5.80%</u>	<u>5.68%</u>
7	<u>Oviedo</u>	<u>Seminole</u>	<u>4.70%</u>	<u>4.58%</u>
8	<u>Sanford</u>	<u>Seminole</u>	<u>5.00%</u>	<u>4.88%</u>
9	<u>Winter</u>			
10	<u>Springs</u>	<u>Seminole</u>	<u>6.20%</u>	<u>6.08%</u>
11	<u>ST. JOHNS</u>	<u>St. Johns</u>	<u>1.30%</u>	<u>1.30%</u>
12	<u>Hastings</u>	<u>St. Johns</u>	<u>1.60%</u>	<u>1.48%</u>
13	<u>St. Augustine</u>	<u>St. Johns</u>	<u>4.80%</u>	<u>4.68%</u>
14	<u>St. Augustine</u>			
15	<u>Beach</u>	<u>St. Johns</u>	<u>4.90%</u>	<u>4.78%</u>
16	<u>ST. LUCIE</u>	<u>St. Lucie</u>	<u>1.20%</u>	<u>1.20%</u>
17	<u>Ft. Pierce</u>	<u>St. Lucie</u>	<u>4.90%</u>	<u>4.78%</u>
18	<u>Port St.</u>			
19	<u>Lucie</u>	<u>St. Lucie</u>	<u>1.60%</u>	<u>1.48%</u>
20	<u>St. Lucie</u>			
21	<u>Village</u>	<u>St. Lucie</u>	<u>1.80%</u>	<u>1.68%</u>
22	<u>SUMTER</u>	<u>Sumter</u>	<u>0.80%</u>	<u>0.80%</u>
23	<u>Bushnell</u>	<u>Sumter</u>	<u>5.40%</u>	<u>5.28%</u>
24	<u>Center Hill</u>	<u>Sumter</u>	<u>4.70%</u>	<u>4.58%</u>
25	<u>Coleman</u>	<u>Sumter</u>	<u>4.20%</u>	<u>4.08%</u>
26	<u>Webster</u>	<u>Sumter</u>	<u>3.30%</u>	<u>3.18%</u>
27	<u>Wildwood</u>	<u>Sumter</u>	<u>3.90%</u>	<u>3.78%</u>
28	<u>SUWANNEE</u>	<u>Suwannee</u>	<u>0.50%</u>	<u>0.50%</u>
29	<u>Branford</u>	<u>Suwannee</u>	<u>4.90%</u>	<u>4.78%</u>
30	<u>Live Oak</u>	<u>Suwannee</u>	<u>6.00%</u>	<u>5.88%</u>
31	<u>TAYLOR</u>	<u>Taylor</u>	<u>1.20%</u>	<u>1.20%</u>

1	<u>Perry</u>	<u>Taylor</u>	<u>5.90%</u>	<u>5.78%</u>
2	<u>UNION</u>	<u>Union</u>	<u>0.40%</u>	<u>0.40%</u>
3	<u>Lake Butler</u>	<u>Union</u>	<u>2.50%</u>	<u>2.38%</u>
4	<u>Raiford</u>	<u>Union</u>	<u>0.00%</u>	<u>0.00%</u>
5	<u>Worthington</u>			
6	<u>Springs</u>	<u>Union</u>	<u>0.00%</u>	<u>0.00%</u>
7	<u>VOLUSIA</u>	<u>Volusia</u>	<u>4.20%</u>	<u>4.08%</u>
8	<u>Daytona Beach</u>	<u>Volusia</u>	<u>5.00%</u>	<u>4.88%</u>
9	<u>Daytona Beach</u>			
10	<u>Shores</u>	<u>Volusia</u>	<u>5.50%</u>	<u>5.38%</u>
11	<u>DeBary</u>	<u>Volusia</u>	<u>4.70%</u>	<u>4.58%</u>
12	<u>DeLand</u>	<u>Volusia</u>	<u>4.60%</u>	<u>4.48%</u>
13	<u>Deltona</u>	<u>Volusia</u>	<u>6.60%</u>	<u>6.48%</u>
14	<u>Edgewater</u>	<u>Volusia</u>	<u>5.20%</u>	<u>5.08%</u>
15	<u>Holly Hill</u>	<u>Volusia</u>	<u>4.50%</u>	<u>4.38%</u>
16	<u>Lake Helen</u>	<u>Volusia</u>	<u>2.20%</u>	<u>2.08%</u>
17	<u>New Smyrna</u>			
18	<u>Beach</u>	<u>Volusia</u>	<u>4.40%</u>	<u>4.28%</u>
19	<u>Oak Hill</u>	<u>Volusia</u>	<u>3.80%</u>	<u>3.68%</u>
20	<u>Orange City</u>	<u>Volusia</u>	<u>4.90%</u>	<u>4.78%</u>
21	<u>Ormond Beach</u>	<u>Volusia</u>	<u>5.30%</u>	<u>5.18%</u>
22	<u>Pierson</u>	<u>Volusia</u>	<u>1.20%</u>	<u>1.08%</u>
23	<u>Ponce Inlet</u>	<u>Volusia</u>	<u>5.70%</u>	<u>5.58%</u>
24	<u>Port Orange</u>	<u>Volusia</u>	<u>5.10%</u>	<u>4.98%</u>
25	<u>South Daytona</u>	<u>Volusia</u>	<u>6.10%</u>	<u>5.98%</u>
26	<u>WAKULLA</u>	<u>Wakulla</u>	<u>0.90%</u>	<u>0.90%</u>
27	<u>St. Marks</u>	<u>Wakulla</u>	<u>0.00%</u>	<u>0.00%</u>
28	<u>Sopchoppy</u>	<u>Wakulla</u>	<u>1.30%</u>	<u>1.18%</u>
29	<u>WALTON</u>	<u>Walton</u>	<u>0.70%</u>	<u>0.70%</u>
30	<u>DeFuniak</u>			
31	<u>Springs</u>	<u>Walton</u>	<u>6.00%</u>	<u>5.88%</u>

1	<u>Freeport</u>	<u>Walton</u>	<u>1.40%</u>	<u>1.28%</u>
2	<u>Paxton</u>	<u>Walton</u>	<u>2.80%</u>	<u>2.68%</u>
3	<u>WASHINGTON</u>	<u>Washington</u>	<u>0.30%</u>	<u>0.30%</u>
4	<u>Caryville</u>	<u>Washington</u>	<u>1.00%</u>	<u>0.88%</u>
5	<u>Chipley</u>	<u>Washington</u>	<u>5.70%</u>	<u>5.58%</u>
6	<u>Ebro</u>	<u>Washington</u>	<u>0.60%</u>	<u>0.48%</u>
7	<u>Vernon</u>	<u>Washington</u>	<u>5.80%</u>	<u>5.68%</u>
8	<u>Wausau</u>	<u>Washington</u>	<u>1.90%</u>	<u>1.78%</u>
9				
10	<u>The conversion rate displayed in the rows with the name of the</u>			
11	<u>county in capitalized letters assigns the conversion rate for</u>			
12	<u>the unincorporated area. This paragraph is repealed October 1,</u>			
13	<u>2002.</u>			
14	<u>(b) Beginning October 1, 2002, there are hereby levied</u>			
15	<u>the following local communications services tax conversion</u>			
16	<u>rates on taxable sales as authorized by s. 202.19. The</u>			
17	<u>conversion rates take effect without any action required by</u>			
18	<u>the local government. The conversion rates for local</u>			
19	<u>governments that have not chosen to levy permit fees do not</u>			
20	<u>include the add-ons of up to 0.12 percent for municipalities</u>			
21	<u>and charter counties or of up to 0.24 percent for noncharter</u>			
22	<u>counties authorized pursuant to s. 337.401.</u>			
23				
24	<u>Jurisdiction</u>	<u>County</u>	<u>Conversion</u>	<u>Conversion</u>
25			<u>rates for local</u>	<u>rates for local</u>
26			<u>governments</u>	<u>governments</u>
27			<u>that have NOT</u>	<u>that have</u>
28			<u>chosen to levy</u>	<u>chosen to levy</u>
29			<u>permit fees</u>	<u>permit fees</u>
30				
31	<u>ALACHUA</u>	<u>Alachua</u>	<u>4.70%</u>	<u>4.58%</u>

1	<u>Alachua</u>	<u>Alachua</u>	<u>3.80%</u>	<u>3.58%</u>
2	<u>Archer</u>	<u>Alachua</u>	<u>3.10%</u>	<u>2.98%</u>
3	<u>Gainesville</u>	<u>Alachua</u>	<u>4.90%</u>	<u>4.78%</u>
4	<u>Hawthorne</u>	<u>Alachua</u>	<u>1.90%</u>	<u>1.78%</u>
5	<u>High Springs</u>	<u>Alachua</u>	<u>2.60%</u>	<u>2.48%</u>
6	<u>LaCrosse</u>	<u>Alachua</u>	<u>3.30%</u>	<u>3.18%</u>
7	<u>Micanopy</u>	<u>Alachua</u>	<u>2.50%</u>	<u>2.38%</u>
8	<u>Newberry</u>	<u>Alachua</u>	<u>4.20%</u>	<u>4.08%</u>
9	<u>Waldo</u>	<u>Alachua</u>	<u>1.30%</u>	<u>1.18%</u>
10	<u>BAKER</u>	<u>Baker</u>	<u>0.40%</u>	<u>0.40%</u>
11	<u>Glen Saint</u>			
12	<u>Mary</u>	<u>Baker</u>	<u>5.30%</u>	<u>5.18%</u>
13	<u>Macclenny</u>	<u>Baker</u>	<u>5.90%</u>	<u>5.78%</u>
14	<u>BAY</u>	<u>Bay</u>	<u>0.00%</u>	<u>0.00%</u>
15	<u>Callaway</u>	<u>Bay</u>	<u>5.10%</u>	<u>4.98%</u>
16	<u>Cedar Grove</u>	<u>Bay</u>	<u>4.80%</u>	<u>4.68%</u>
17	<u>Lynn Haven</u>	<u>Bay</u>	<u>4.90%</u>	<u>4.78%</u>
18	<u>Mexico Beach</u>	<u>Bay</u>	<u>3.00%</u>	<u>2.88%</u>
19	<u>Panama City</u>	<u>Bay</u>	<u>4.90%</u>	<u>4.78%</u>
20	<u>Panama City</u>			
21	<u>Beach</u>	<u>Bay</u>	<u>3.50%</u>	<u>3.38%</u>
22	<u>Parker</u>	<u>Bay</u>	<u>4.80%</u>	<u>4.68%</u>
23	<u>Springfield</u>	<u>Bay</u>	<u>4.00%</u>	<u>3.88%</u>
24	<u>BRADFORD</u>	<u>Bradford</u>	<u>0.50%</u>	<u>0.50%</u>
25	<u>Brooker</u>	<u>Bradford</u>	<u>3.00%</u>	<u>2.88%</u>
26	<u>Hampton</u>	<u>Bradford</u>	<u>2.20%</u>	<u>2.08%</u>
27	<u>Lawtey</u>	<u>Bradford</u>	<u>1.10%</u>	<u>0.98%</u>
28	<u>Starke</u>	<u>Bradford</u>	<u>3.50%</u>	<u>2.88%</u>
29	<u>BREVARD</u>	<u>Brevard</u>	<u>1.30%</u>	<u>1.08%</u>
30	<u>Cape</u>			
31	<u>Canaveral</u>	<u>Brevard</u>	<u>4.50%</u>	<u>4.38%</u>

1	<u>Cocoa</u>	<u>Brevard</u>	<u>3.90%</u>	<u>3.78%</u>
2	<u>Cocoa Beach</u>	<u>Brevard</u>	<u>5.10%</u>	<u>4.98%</u>
3	<u>Indialantic</u>	<u>Brevard</u>	<u>6.20%</u>	<u>6.08%</u>
4	<u>Indian</u>			
5	<u>Harbour Beach</u>	<u>Brevard</u>	<u>4.00%</u>	<u>3.88%</u>
6	<u>Malabar</u>	<u>Brevard</u>	<u>4.90%</u>	<u>4.78%</u>
7	<u>Melbourne</u>	<u>Brevard</u>	<u>4.90%</u>	<u>4.78%</u>
8	<u>Melbourne</u>			
9	<u>Beach</u>	<u>Brevard</u>	<u>4.80%</u>	<u>4.68%</u>
10	<u>Melbourne</u>			
11	<u>Village</u>	<u>Brevard</u>	<u>4.10%</u>	<u>3.98%</u>
12	<u>Palm Bay</u>	<u>Brevard</u>	<u>5.00%</u>	<u>4.88%</u>
13	<u>Palm Shores</u>	<u>Brevard</u>	<u>4.80%</u>	<u>4.68%</u>
14	<u>Rockledge</u>	<u>Brevard</u>	<u>4.10%</u>	<u>3.98%</u>
15	<u>Satellite</u>			
16	<u>Beach</u>	<u>Brevard</u>	<u>1.70%</u>	<u>1.58%</u>
17	<u>Titusville</u>	<u>Brevard</u>	<u>5.30%</u>	<u>5.18%</u>
18	<u>West</u>			
19	<u>Melbourne</u>	<u>Brevard</u>	<u>5.40%</u>	<u>5.28%</u>
20	<u>BROWARD</u>	<u>Broward</u>	<u>4.80%</u>	<u>4.68%</u>
21	<u>Coconut Creek</u>	<u>Broward</u>	<u>4.70%</u>	<u>4.58%</u>
22	<u>Cooper City</u>	<u>Broward</u>	<u>4.80%</u>	<u>4.68%</u>
23	<u>Coral Springs</u>	<u>Broward</u>	<u>5.00%</u>	<u>4.88%</u>
24	<u>Dania</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
25	<u>Davie</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
26	<u>Deerfield</u>			
27	<u>Beach</u>	<u>Broward</u>	<u>1.40%</u>	<u>1.28%</u>
28	<u>Ft.</u>			
29	<u>Lauderdale</u>	<u>Broward</u>	<u>5.10%</u>	<u>4.98%</u>
30	<u>Hallandale</u>	<u>Broward</u>	<u>4.80%</u>	<u>4.68%</u>
31	<u>Hillsboro</u>			

1	<u>Beach</u>	<u>Broward</u>	<u>1.20%</u>	<u>1.08%</u>
2	<u>Hollywood</u>	<u>Broward</u>	<u>4.80%</u>	<u>4.68%</u>
3	<u>Lauderdale-</u>			
4	<u>by-the-Sea</u>	<u>Broward</u>	<u>4.90%</u>	<u>4.78%</u>
5	<u>Lauderdale</u>			
6	<u>Lakes</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
7	<u>Lauderhill</u>	<u>Broward</u>	<u>5.10%</u>	<u>4.98%</u>
8	<u>Lazy Lake</u>			
9	<u>Village</u>	<u>Broward</u>	<u>0.60%</u>	<u>0.48%</u>
10	<u>Lighthouse</u>			
11	<u>Point</u>	<u>Broward</u>	<u>6.10%</u>	<u>5.98%</u>
12	<u>Margate</u>	<u>Broward</u>	<u>5.20%</u>	<u>5.08%</u>
13	<u>Miramar</u>	<u>Broward</u>	<u>5.00%</u>	<u>4.88%</u>
14	<u>North</u>			
15	<u>Lauderdale</u>	<u>Broward</u>	<u>3.80%</u>	<u>3.68%</u>
16	<u>Oakland Park</u>	<u>Broward</u>	<u>5.30%</u>	<u>5.18%</u>
17	<u>Parkland</u>	<u>Broward</u>	<u>1.30%</u>	<u>1.18%</u>
18	<u>Pembroke Park</u>	<u>Broward</u>	<u>4.60%</u>	<u>4.48%</u>
19	<u>Pembroke</u>			
20	<u>Pines</u>	<u>Broward</u>	<u>5.30%</u>	<u>5.18%</u>
21	<u>Plantation</u>	<u>Broward</u>	<u>4.60%</u>	<u>4.48%</u>
22	<u>Pompano Beach</u>	<u>Broward</u>	<u>4.50%</u>	<u>4.38%</u>
23	<u>Sea Ranch</u>			
24	<u>Lakes</u>	<u>Broward</u>	<u>1.50%</u>	<u>1.38%</u>
25	<u>Southwest</u>			
26	<u>Ranches</u>	<u>Broward</u>	<u>4.50%</u>	<u>4.38%</u>
27	<u>Sunrise</u>	<u>Broward</u>	<u>4.60%</u>	<u>4.48%</u>
28	<u>Tamarac</u>	<u>Broward</u>	<u>2.30%</u>	<u>1.58%</u>
29	<u>Weston</u>	<u>Broward</u>	<u>5.00%</u>	<u>4.88%</u>
30	<u>Wilton Manors</u>	<u>Broward</u>	<u>5.50%</u>	<u>5.38%</u>
31	<u>CALHOUN</u>	<u>Calhoun</u>	<u>0.00%</u>	<u>0.00%</u>

1	<u>Altha</u>	<u>Calhoun</u>	<u>4.00%</u>	<u>3.88%</u>
2	<u>Blountstown</u>	<u>Calhoun</u>	<u>1.30%</u>	<u>1.18%</u>
3	<u>CHARLOTTE</u>	<u>Charlotte</u>	<u>1.80%</u>	<u>1.68%</u>
4	<u>Punta Gorda</u>	<u>Charlotte</u>	<u>5.00%</u>	<u>4.88%</u>
5	<u>CITRUS</u>	<u>Citrus</u>	<u>2.00%</u>	<u>2.00%</u>
6	<u>Crystal River</u>	<u>Citrus</u>	<u>5.10%</u>	<u>4.98%</u>
7	<u>Inverness</u>	<u>Citrus</u>	<u>5.20%</u>	<u>5.08%</u>
8	<u>CLAY</u>	<u>Clay</u>	<u>5.80%</u>	<u>5.68%</u>
9	<u>Green Cove</u>			
10	<u>Springs</u>	<u>Clay</u>	<u>3.70%</u>	<u>3.58%</u>
11	<u>Keystone</u>			
12	<u>Heights</u>	<u>Clay</u>	<u>2.10%</u>	<u>1.98%</u>
13	<u>Orange Park</u>	<u>Clay</u>	<u>0.80%</u>	<u>0.68%</u>
14	<u>Penney Farms</u>	<u>Clay</u>	<u>1.90%</u>	<u>1.78%</u>
15	<u>COLLIER</u>	<u>Collier</u>	<u>2.10%</u>	<u>2.10%</u>
16	<u>Everglades</u>	<u>Collier</u>	<u>3.90%</u>	<u>3.58%</u>
17	<u>Marco Island</u>	<u>Collier</u>	<u>2.30%</u>	<u>1.78%</u>
18	<u>Naples</u>	<u>Collier</u>	<u>3.30%</u>	<u>3.18%</u>
19	<u>COLUMBIA</u>	<u>Columbia</u>	<u>1.30%</u>	<u>1.30%</u>
20	<u>Ft. White</u>	<u>Columbia</u>	<u>0.60%</u>	<u>0.48%</u>
21	<u>Lake City</u>	<u>Columbia</u>	<u>4.40%</u>	<u>4.28%</u>
22	<u>DESOTO</u>	<u>Desoto</u>	<u>2.10%</u>	<u>2.10%</u>
23	<u>Arcadia</u>	<u>Desoto</u>	<u>3.70%</u>	<u>3.58%</u>
24	<u>DIXIE</u>	<u>Dixie</u>	<u>0.10%</u>	<u>0.10%</u>
25	<u>Cross City</u>	<u>Dixie</u>	<u>2.50%</u>	<u>2.38%</u>
26	<u>Horseshoe</u>			
27	<u>Beach</u>	<u>Dixie</u>	<u>6.20%</u>	<u>6.08%</u>
28	<u>DUVAL/Jax</u>	<u>Duval</u>	<u>4.50%</u>	<u>4.38%</u>
29	<u>Atlantic</u>			
30	<u>Beach</u>	<u>Duval</u>	<u>5.90%</u>	<u>5.78%</u>
31	<u>Baldwin</u>	<u>Duval</u>	<u>6.10%</u>	<u>5.98%</u>

1	<u>Jacksonville</u>			
2	<u>Beach</u>	<u>Duval</u>	<u>4.60%</u>	<u>4.38%</u>
3	<u>Neptune Beach</u>	<u>Duval</u>	<u>4.00%</u>	<u>3.88%</u>
4	<u>ESCAMBIA</u>	<u>Escambia</u>	<u>1.60%</u>	<u>1.60%</u>
5	<u>Century</u>	<u>Escambia</u>	<u>2.10%</u>	<u>1.98%</u>
6	<u>Pensacola</u>	<u>Escambia</u>	<u>5.10%</u>	<u>4.88%</u>
7	<u>FLAGLER</u>	<u>Flagler</u>	<u>0.60%</u>	<u>0.60%</u>
8	<u>Beverly Beach</u>	<u>Flagler</u>	<u>1.80%</u>	<u>1.68%</u>
9	<u>Bunnell</u>	<u>Flagler</u>	<u>2.50%</u>	<u>2.38%</u>
10	<u>Flagler</u>	<u>Flagler &</u>		
11	<u>Beach</u>	<u>Volusia</u>	<u>4.90%</u>	<u>4.78%</u>
12	<u>Marineland</u>	<u>Flagler &</u>		
13		<u>St. Johns</u>	<u>0.40%</u>	<u>0.28%</u>
14	<u>Palm Coast</u>	<u>Flagler</u>	<u>1.30%</u>	<u>1.18%</u>
15	<u>FRANKLIN</u>	<u>Franklin</u>	<u>0.90%</u>	<u>0.90%</u>
16	<u>Apalachicola</u>	<u>Franklin</u>	<u>3.60%</u>	<u>3.48%</u>
17	<u>Carrabelle</u>	<u>Franklin</u>	<u>5.70%</u>	<u>5.58%</u>
18	<u>GADSDEN</u>	<u>Gadsden</u>	<u>0.20%</u>	<u>0.20%</u>
19	<u>Chattahoochee</u>	<u>Gadsden</u>	<u>1.00%</u>	<u>0.88%</u>
20	<u>Greensboro</u>	<u>Gadsden</u>	<u>0.00%</u>	<u>0.00%</u>
21	<u>Gretna</u>	<u>Gadsden</u>	<u>3.90%</u>	<u>3.78%</u>
22	<u>Havana</u>	<u>Gadsden</u>	<u>0.80%</u>	<u>0.68%</u>
23	<u>Midway</u>	<u>Gadsden</u>	<u>3.70%</u>	<u>3.58%</u>
24	<u>Quincy</u>	<u>Gadsden</u>	<u>1.10%</u>	<u>0.98%</u>
25	<u>GILCHRIST</u>	<u>Gilchrist</u>	<u>0.00%</u>	<u>0.00%</u>
26	<u>Bell</u>	<u>Gilchrist</u>	<u>4.50%</u>	<u>4.38%</u>
27	<u>Fanning</u>	<u>Gilchrist &</u>		
28	<u>Springs</u>	<u>Levy</u>	<u>5.50%</u>	<u>5.38%</u>
29	<u>Trenton</u>	<u>Gilchrist</u>	<u>3.90%</u>	<u>3.78%</u>
30	<u>GLADES</u>	<u>Glades</u>	<u>0.50%</u>	<u>0.50%</u>
31	<u>Moore Haven</u>	<u>Glades</u>	<u>1.20%</u>	<u>1.08%</u>

1	<u>GULF</u>	<u>Gulf</u>	<u>0.30%</u>	<u>0.30%</u>
2	<u>Port St. Joe</u>	<u>Gulf</u>	<u>3.60%</u>	<u>3.48%</u>
3	<u>Wewahitchka</u>	<u>Gulf</u>	<u>3.60%</u>	<u>3.48%</u>
4	<u>HAMILTON</u>	<u>Hamilton</u>	<u>0.30%</u>	<u>0.30%</u>
5	<u>Jasper</u>	<u>Hamilton</u>	<u>4.80%</u>	<u>4.58%</u>
6	<u>Jennings</u>	<u>Hamilton</u>	<u>1.50%</u>	<u>1.38%</u>
7	<u>White Springs</u>	<u>Hamilton</u>	<u>5.00%</u>	<u>4.88%</u>
8	<u>HARDEE</u>	<u>Hardee</u>	<u>1.10%</u>	<u>1.10%</u>
9	<u>Bowling Green</u>	<u>Hardee</u>	<u>3.20%</u>	<u>3.08%</u>
10	<u>Wauchula</u>	<u>Hardee</u>	<u>5.00%</u>	<u>4.88%</u>
11	<u>Zolfo Springs</u>	<u>Hardee</u>	<u>2.20%</u>	<u>2.08%</u>
12	<u>HENDRY</u>	<u>Hendry</u>	<u>0.70%</u>	<u>0.70%</u>
13	<u>Clewiston</u>	<u>Hendry</u>	<u>3.20%</u>	<u>3.08%</u>
14	<u>La Belle</u>	<u>Hendry</u>	<u>4.10%</u>	<u>3.98%</u>
15	<u>HERNANDO</u>	<u>Hernando</u>	<u>1.40%</u>	<u>1.40%</u>
16	<u>Brooksville</u>	<u>Hernando</u>	<u>0.90%</u>	<u>0.78%</u>
17	<u>Weeki Wachee</u>	<u>Hernando</u>	<u>0.10%</u>	<u>0.00%</u>
18	<u>HIGHLANDS</u>	<u>Highlands</u>	<u>1.10%</u>	<u>1.10%</u>
19	<u>Avon Park</u>	<u>Highlands</u>	<u>4.40%</u>	<u>4.28%</u>
20	<u>Lake Placid</u>	<u>Highlands</u>	<u>0.90%</u>	<u>0.78%</u>
21	<u>Sebring</u>	<u>Highlands</u>	<u>1.10%</u>	<u>0.78%</u>
22	<u>HILLSBOROUGH</u>	<u>Hillsborough</u>	<u>2.10%</u>	<u>1.98%</u>
23	<u>Plant City</u>	<u>Hillsborough</u>	<u>5.60%</u>	<u>5.48%</u>
24	<u>Tampa</u>	<u>Hillsborough</u>	<u>5.00%</u>	<u>4.88%</u>
25	<u>Temple</u>			
26	<u>Terrace</u>	<u>Hillsborough</u>	<u>5.40%</u>	<u>5.28%</u>
27	<u>HOLMES</u>	<u>Holmes</u>	<u>0.20%</u>	<u>0.20%</u>
28	<u>Bonifay</u>	<u>Holmes</u>	<u>5.70%</u>	<u>5.58%</u>
29	<u>Esto</u>	<u>Holmes</u>	<u>0.80%</u>	<u>0.68%</u>
30	<u>Noma</u>	<u>Holmes</u>	<u>0.10%</u>	<u>0.00%</u>
31	<u>Ponce de Leon</u>	<u>Holmes</u>	<u>2.70%</u>	<u>2.58%</u>

1	<u>Westville</u>	<u>Holmes</u>	<u>0.90%</u>	<u>0.78%</u>
2	<u>INDIAN RIVER</u>	<u>Indian River</u>	<u>1.40%</u>	<u>1.40%</u>
3	<u>Fellsmere</u>	<u>Indian River</u>	<u>4.10%</u>	<u>3.98%</u>
4	<u>Indian River</u>			
5	<u>Shores</u>	<u>Indian River</u>	<u>2.80%</u>	<u>2.68%</u>
6	<u>Orchid</u>	<u>Indian River</u>	<u>2.10%</u>	<u>1.98%</u>
7	<u>Sebastian</u>	<u>Indian River</u>	<u>3.30%</u>	<u>3.18%</u>
8	<u>Vero Beach</u>	<u>Indian River</u>	<u>5.00%</u>	<u>4.88%</u>
9	<u>JACKSON</u>	<u>Jackson</u>	<u>0.20%</u>	<u>0.20%</u>
10	<u>Alford</u>	<u>Jackson</u>	<u>0.30%</u>	<u>0.18%</u>
11	<u>Bascom</u>	<u>Jackson</u>	<u>1.20%</u>	<u>1.08%</u>
12	<u>Campbellton</u>	<u>Jackson</u>	<u>0.30%</u>	<u>0.18%</u>
13	<u>Cottdonale</u>	<u>Jackson</u>	<u>4.30%</u>	<u>4.18%</u>
14	<u>Graceville</u>	<u>Jackson</u>	<u>4.40%</u>	<u>4.28%</u>
15	<u>Grand Ridge</u>	<u>Jackson</u>	<u>0.80%</u>	<u>0.68%</u>
16	<u>Greenwood</u>	<u>Jackson</u>	<u>0.40%</u>	<u>0.28%</u>
17	<u>Jacob City</u>	<u>Jackson</u>	<u>0.00%</u>	<u>0.00%</u>
18	<u>Malone</u>	<u>Jackson</u>	<u>0.50%</u>	<u>0.38%</u>
19	<u>Marianna</u>	<u>Jackson</u>	<u>4.00%</u>	<u>3.88%</u>
20	<u>Sneads</u>	<u>Jackson</u>	<u>3.30%</u>	<u>3.18%</u>
21	<u>JEFFERSON</u>	<u>Jefferson</u>	<u>0.90%</u>	<u>0.90%</u>
22	<u>Monticello</u>	<u>Jefferson</u>	<u>4.50%</u>	<u>4.38%</u>
23	<u>LAFAYETTE</u>	<u>Lafayette</u>	<u>0.00%</u>	<u>0.00%</u>
24	<u>Mayo</u>	<u>Lafayette</u>	<u>2.00%</u>	<u>1.88%</u>
25	<u>LAKE</u>	<u>Lake</u>	<u>1.70%</u>	<u>1.70%</u>
26	<u>Astatula</u>	<u>Lake</u>	<u>4.40%</u>	<u>4.28%</u>
27	<u>Clermont</u>	<u>Lake</u>	<u>4.70%</u>	<u>4.58%</u>
28	<u>Eustis</u>	<u>Lake</u>	<u>5.10%</u>	<u>4.98%</u>
29	<u>Fruitland</u>			
30	<u>Park</u>	<u>Lake</u>	<u>4.70%</u>	<u>4.58%</u>
31	<u>Groveland</u>	<u>Lake</u>	<u>4.90%</u>	<u>4.78%</u>

1	<u>Howey-in-the-</u>			
2	<u>Hills</u>	<u>Lake</u>	<u>3.30%</u>	<u>3.18%</u>
3	<u>Lady Lake</u>	<u>Lake</u>	<u>1.40%</u>	<u>1.28%</u>
4	<u>Leesburg</u>	<u>Lake</u>	<u>1.30%</u>	<u>1.18%</u>
5	<u>Mascotte</u>	<u>Lake</u>	<u>3.90%</u>	<u>3.78%</u>
6	<u>Minneola</u>	<u>Lake</u>	<u>3.20%</u>	<u>3.08%</u>
7	<u>Montverde</u>	<u>Lake</u>	<u>1.80%</u>	<u>1.68%</u>
8	<u>Mount Dora</u>	<u>Lake</u>	<u>1.50%</u>	<u>1.18%</u>
9	<u>Tavares</u>	<u>Lake</u>	<u>5.20%</u>	<u>5.08%</u>
10	<u>Umatilla</u>	<u>Lake</u>	<u>3.10%</u>	<u>2.98%</u>
11	<u>LEE</u>	<u>Lee</u>	<u>2.00%</u>	<u>1.88%</u>
12	<u>Bonita</u>			
13	<u>Springs</u>	<u>Lee</u>	<u>1.70%</u>	<u>1.58%</u>
14	<u>Cape Coral</u>	<u>Lee</u>	<u>1.50%</u>	<u>1.38%</u>
15	<u>Ft. Myers</u>	<u>Lee</u>	<u>4.70%</u>	<u>4.58%</u>
16	<u>Ft. Myers</u>			
17	<u>Beach</u>	<u>Lee</u>	<u>2.20%</u>	<u>2.08%</u>
18	<u>Sanibel</u>	<u>Lee</u>	<u>2.30%</u>	<u>2.18%</u>
19	<u>LEON</u>	<u>Leon</u>	<u>1.00%</u>	<u>1.00%</u>
20	<u>Tallahassee</u>	<u>Leon</u>	<u>4.40%</u>	<u>4.28%</u>
21	<u>LEVY</u>	<u>Levy</u>	<u>0.00%</u>	<u>0.00%</u>
22	<u>Bronson</u>	<u>Levy</u>	<u>2.50%</u>	<u>2.38%</u>
23	<u>Cedar Key</u>	<u>Levy</u>	<u>2.10%</u>	<u>1.98%</u>
24	<u>Chiefland</u>	<u>Levy</u>	<u>2.70%</u>	<u>2.58%</u>
25	<u>Inglis</u>	<u>Levy</u>	<u>3.50%</u>	<u>3.38%</u>
26	<u>Otter Creek</u>	<u>Levy</u>	<u>0.70%</u>	<u>0.58%</u>
27	<u>Williston</u>	<u>Levy</u>	<u>1.60%</u>	<u>1.48%</u>
28	<u>Yankeetown</u>	<u>Levy</u>	<u>5.60%</u>	<u>5.48%</u>
29	<u>LIBERTY</u>	<u>Liberty</u>	<u>0.60%</u>	<u>0.60%</u>
30	<u>Bristol</u>	<u>Liberty</u>	<u>2.90%</u>	<u>2.78%</u>
31	<u>MADISON</u>	<u>Madison</u>	<u>0.40%</u>	<u>0.40%</u>

1	<u>Greenville</u>	<u>Madison</u>	<u>2.10%</u>	<u>1.98%</u>
2	<u>Lee</u>	<u>Madison</u>	<u>0.50%</u>	<u>0.38%</u>
3	<u>Madison</u>	<u>Madison</u>	<u>4.90%</u>	<u>4.48%</u>
4	<u>MANATEE</u>	<u>Manatee</u>	<u>0.70%</u>	<u>0.70%</u>
5	<u>Anna Maria</u>	<u>Manatee</u>	<u>1.40%</u>	<u>1.28%</u>
6	<u>Bradenton</u>	<u>Manatee</u>	<u>5.60%</u>	<u>5.48%</u>
7	<u>Bradenton</u>			
8	<u>Beach</u>	<u>Manatee</u>	<u>5.60%</u>	<u>5.48%</u>
9	<u>Holmes Beach</u>	<u>Manatee</u>	<u>3.50%</u>	<u>3.38%</u>
10	<u>Palmetto</u>	<u>Manatee</u>	<u>5.30%</u>	<u>5.18%</u>
11	<u>Longboat Key</u>	<u>Manatee &</u>		
12		<u>Sarasota</u>	<u>3.20%</u>	<u>3.08%</u>
13	<u>MARION</u>	<u>Marion</u>	<u>0.00%</u>	<u>0.00%</u>
14	<u>Bellview</u>	<u>Marion</u>	<u>0.90%</u>	<u>0.78%</u>
15	<u>Dunnellon</u>	<u>Marion</u>	<u>4.50%</u>	<u>4.38%</u>
16	<u>McIntosh</u>	<u>Marion</u>	<u>1.30%</u>	<u>1.18%</u>
17	<u>Ocala</u>	<u>Marion</u>	<u>4.80%</u>	<u>4.68%</u>
18	<u>Reddick</u>	<u>Marion</u>	<u>1.30%</u>	<u>1.18%</u>
19	<u>MARTIN</u>	<u>Martin</u>	<u>1.30%</u>	<u>1.30%</u>
20	<u>Jupiter</u>			
21	<u>Island</u>	<u>Martin</u>	<u>0.60%</u>	<u>0.48%</u>
22	<u>Ocean Breeze</u>			
23	<u>Park</u>	<u>Martin</u>	<u>2.20%</u>	<u>2.08%</u>
24	<u>Sewalls Point</u>	<u>Martin</u>	<u>2.30%</u>	<u>2.18%</u>
25	<u>Stuart</u>	<u>Martin</u>	<u>4.80%</u>	<u>4.68%</u>
26	<u>MIAMI-DADE</u>	<u>Miami-Dade</u>	<u>4.70%</u>	<u>4.48%</u>
27	<u>Aventura</u>	<u>Miami-Dade</u>	<u>5.20%</u>	<u>5.08%</u>
28	<u>Bal Harbour</u>	<u>Miami-Dade</u>	<u>4.90%</u>	<u>4.78%</u>
29	<u>Bay Harbor</u>			
30	<u>Islands</u>	<u>Miami-Dade</u>	<u>4.80%</u>	<u>4.68%</u>
31	<u>Biscayne Park</u>	<u>Miami-Dade</u>	<u>4.40%</u>	<u>4.28%</u>

1	<u>Coral Gables</u>	<u>Miami-Dade</u>	<u>4.10%</u>	<u>3.98%</u>
2	<u>El Portal</u>	<u>Miami-Dade</u>	<u>5.60%</u>	<u>5.48%</u>
3	<u>Florida City</u>	<u>Miami-Dade</u>	<u>5.30%</u>	<u>5.18%</u>
4	<u>Golden Beach</u>	<u>Miami-Dade</u>	<u>2.00%</u>	<u>1.88%</u>
5	<u>Hialeah</u>	<u>Miami-Dade</u>	<u>5.00%</u>	<u>4.88%</u>
6	<u>Hialeah</u>			
7	<u>Gardens</u>	<u>Miami-Dade</u>	<u>5.10%</u>	<u>4.98%</u>
8	<u>Homestead</u>	<u>Miami-Dade</u>	<u>5.30%</u>	<u>5.18%</u>
9	<u>Indian Creek</u>			
10	<u>Village</u>	<u>Miami-Dade</u>	<u>0.70%</u>	<u>0.58%</u>
11	<u>Islandia</u>	<u>Miami-Dade</u>	<u>0.00%</u>	<u>0.00%</u>
12	<u>Key Biscayne</u>	<u>Miami-Dade</u>	<u>4.60%</u>	<u>4.48%</u>
13	<u>Medley</u>	<u>Miami-Dade</u>	<u>6.10%</u>	<u>5.98%</u>
14	<u>Miami</u>	<u>Miami-Dade</u>	<u>4.70%</u>	<u>4.58%</u>
15	<u>Miami Beach</u>	<u>Miami-Dade</u>	<u>4.70%</u>	<u>4.58%</u>
16	<u>Miami Shores</u>	<u>Miami-Dade</u>	<u>5.60%</u>	<u>5.48%</u>
17	<u>Miami Springs</u>	<u>Miami-Dade</u>	<u>3.00%</u>	<u>2.88%</u>
18	<u>North Bay</u>	<u>Miami-Dade</u>	<u>4.90%</u>	<u>4.78%</u>
19	<u>North Miami</u>	<u>Miami-Dade</u>	<u>4.80%</u>	<u>4.68%</u>
20	<u>North Miami</u>			
21	<u>Beach</u>	<u>Miami-Dade</u>	<u>5.00%</u>	<u>4.88%</u>
22	<u>Opa-Locka</u>	<u>Miami-Dade</u>	<u>3.70%</u>	<u>3.58%</u>
23	<u>Pinecrest</u>	<u>Miami-Dade</u>	<u>5.40%</u>	<u>5.28%</u>
24	<u>South Miami</u>	<u>Miami-Dade</u>	<u>4.80%</u>	<u>4.68%</u>
25	<u>Sunny Isles</u>			
26	<u>Beach</u>	<u>Miami-Dade</u>	<u>5.00%</u>	<u>4.88%</u>
27	<u>Surfside</u>	<u>Miami-Dade</u>	<u>4.80%</u>	<u>4.68%</u>
28	<u>Sweetwater</u>	<u>Miami-Dade</u>	<u>4.60%</u>	<u>4.48%</u>
29	<u>Virginia</u>			
30	<u>Gardens</u>	<u>Miami-Dade</u>	<u>0.40%</u>	<u>0.28%</u>
31	<u>West Miami</u>	<u>Miami-Dade</u>	<u>4.40%</u>	<u>4.28%</u>

1	<u>MONROE</u>	<u>Monroe</u>	<u>1.40%</u>	<u>1.40%</u>
2	<u>Islamorada</u>	<u>Monroe</u>	<u>0.40%</u>	<u>0.00%</u>
3	<u>Key Colony</u>			
4	<u>Beach</u>	<u>Monroe</u>	<u>2.40%</u>	<u>2.28%</u>
5	<u>Key West</u>	<u>Monroe</u>	<u>1.50%</u>	<u>1.38%</u>
6	<u>Layton</u>	<u>Monroe</u>	<u>0.00%</u>	<u>0.00%</u>
7	<u>Marathon</u>	<u>Monroe</u>	<u>1.90%</u>	<u>1.58%</u>
8	<u>NASSAU</u>	<u>Nassau</u>	<u>0.70%</u>	<u>0.70%</u>
9	<u>Callahan</u>	<u>Nassau</u>	<u>4.50%</u>	<u>4.38%</u>
10	<u>Fernandina</u>			
11	<u>Beach</u>	<u>Nassau</u>	<u>5.00%</u>	<u>4.88%</u>
12	<u>Hilliard</u>	<u>Nassau</u>	<u>3.20%</u>	<u>3.08%</u>
13	<u>OKALOOSA</u>	<u>Okaloosa</u>	<u>0.60%</u>	<u>0.60%</u>
14	<u>Cinco Bayou</u>	<u>Okaloosa</u>	<u>5.00%</u>	<u>4.88%</u>
15	<u>Crestview</u>	<u>Okaloosa</u>	<u>3.50%</u>	<u>3.38%</u>
16	<u>Destin</u>	<u>Okaloosa</u>	<u>1.90%</u>	<u>1.78%</u>
17	<u>Ft. Walton</u>			
18	<u>Beach</u>	<u>Okaloosa</u>	<u>5.50%</u>	<u>5.38%</u>
19	<u>Laurel Hill</u>	<u>Okaloosa</u>	<u>2.80%</u>	<u>2.68%</u>
20	<u>Mary Esther</u>	<u>Okaloosa</u>	<u>4.90%</u>	<u>4.78%</u>
21	<u>Niceville</u>	<u>Okaloosa</u>	<u>5.50%</u>	<u>5.38%</u>
22	<u>Shalimar</u>	<u>Okaloosa</u>	<u>5.00%</u>	<u>4.88%</u>
23	<u>Valparaiso</u>	<u>Okaloosa</u>	<u>3.80%</u>	<u>3.68%</u>
24	<u>OKEECHOBEE</u>	<u>Okeechobee</u>	<u>0.80%</u>	<u>0.80%</u>
25	<u>Okeechobee</u>	<u>Okeechobee</u>	<u>4.50%</u>	<u>4.38%</u>
26	<u>ORANGE</u>	<u>Orange</u>	<u>4.80%</u>	<u>4.58%</u>
27	<u>Apopka</u>	<u>Orange</u>	<u>6.00%</u>	<u>5.88%</u>
28	<u>Bay Lake</u>	<u>Orange</u>	<u>0.00%</u>	<u>0.00%</u>
29	<u>Belle Isle</u>	<u>Orange</u>	<u>1.60%</u>	<u>1.48%</u>
30	<u>Eatonville</u>	<u>Orange</u>	<u>4.30%</u>	<u>4.18%</u>
31	<u>Edgewood</u>	<u>Orange</u>	<u>1.00%</u>	<u>0.88%</u>

1	<u>Lake Buena</u>			
2	<u>Vista</u>	<u>Orange</u>	<u>0.00%</u>	<u>0.00%</u>
3	<u>Maitland</u>	<u>Orange</u>	<u>5.10%</u>	<u>4.98%</u>
4	<u>Oakland</u>	<u>Orange</u>	<u>5.00%</u>	<u>4.78%</u>
5	<u>Ocoee</u>	<u>Orange</u>	<u>4.60%</u>	<u>4.28%</u>
6	<u>Orlando</u>	<u>Orange</u>	<u>4.10%</u>	<u>3.88%</u>
7	<u>Windermere</u>	<u>Orange</u>	<u>4.30%</u>	<u>4.18%</u>
8	<u>Winter Garden</u>	<u>Orange</u>	<u>4.30%</u>	<u>4.18%</u>
9	<u>Winter Park</u>	<u>Orange</u>	<u>5.60%</u>	<u>5.48%</u>
10	<u>OSCEOLA</u>	<u>Osceola</u>	<u>5.00%</u>	<u>4.88%</u>
11	<u>Kissimmee</u>	<u>Osceola</u>	<u>4.50%</u>	<u>4.38%</u>
12	<u>St. Cloud</u>	<u>Osceola</u>	<u>5.10%</u>	<u>4.98%</u>
13	<u>PALM BEACH</u>	<u>Palm Beach</u>	<u>4.60%</u>	<u>4.48%</u>
14	<u>Atlantis</u>	<u>Palm Beach</u>	<u>1.10%</u>	<u>0.98%</u>
15	<u>Belle Glade</u>	<u>Palm Beach</u>	<u>5.00%</u>	<u>4.88%</u>
16	<u>Boca Raton</u>	<u>Palm Beach</u>	<u>5.30%</u>	<u>5.08%</u>
17	<u>Boynton Beach</u>	<u>Palm Beach</u>	<u>4.80%</u>	<u>4.68%</u>
18	<u>Briny Breezes</u>	<u>Palm Beach</u>	<u>3.00%</u>	<u>0.28%</u>
19	<u>Cloud Lake</u>	<u>Palm Beach</u>	<u>2.20%</u>	<u>2.08%</u>
20	<u>Delray Beach</u>	<u>Palm Beach</u>	<u>4.40%</u>	<u>4.28%</u>
21	<u>Glen Ridge</u>	<u>Palm Beach</u>	<u>1.50%</u>	<u>1.38%</u>
22	<u>Golf Village</u>	<u>Palm Beach</u>	<u>0.60%</u>	<u>0.48%</u>
23	<u>Golfview</u>	<u>Palm Beach</u>	<u>0.60%</u>	<u>0.48%</u>
24	<u>Greenacres</u>			
25	<u>City</u>	<u>Palm Beach</u>	<u>5.30%</u>	<u>5.18%</u>
26	<u>Gulf Stream</u>	<u>Palm Beach</u>	<u>1.00%</u>	<u>0.88%</u>
27	<u>Haverhill</u>	<u>Palm Beach</u>	<u>1.40%</u>	<u>1.18%</u>
28	<u>Highland</u>			
29	<u>Beach</u>	<u>Palm Beach</u>	<u>4.00%</u>	<u>3.88%</u>
30	<u>Hypoluxo</u>	<u>Palm Beach</u>	<u>5.80%</u>	<u>5.68%</u>
31	<u>Juno Beach</u>	<u>Palm Beach</u>	<u>4.70%</u>	<u>4.58%</u>

1	<u>Jupiter</u>	<u>Palm Beach</u>	<u>4.00%</u>	<u>3.88%</u>
2	<u>Jupiter Inlet</u>			
3	<u>Colony</u>	<u>Palm Beach</u>	<u>1.90%</u>	<u>1.78%</u>
4	<u>Lake Clarke</u>			
5	<u>Shores</u>	<u>Palm Beach</u>	<u>1.50%</u>	<u>1.38%</u>
6	<u>Lake Park</u>	<u>Palm Beach</u>	<u>5.20%</u>	<u>5.08%</u>
7	<u>Lake Worth</u>	<u>Palm Beach</u>	<u>4.80%</u>	<u>4.68%</u>
8	<u>Lantana</u>	<u>Palm Beach</u>	<u>5.30%</u>	<u>5.18%</u>
9	<u>Manalapan</u>	<u>Palm Beach</u>	<u>1.60%</u>	<u>1.48%</u>
10	<u>Mangonia Park</u>	<u>Palm Beach</u>	<u>5.50%</u>	<u>5.38%</u>
11	<u>North Palm</u>			
12	<u>Beach</u>	<u>Palm Beach</u>	<u>5.10%</u>	<u>4.88%</u>
13	<u>Ocean Ridge</u>	<u>Palm Beach</u>	<u>1.00%</u>	<u>0.88%</u>
14	<u>Pahokee</u>	<u>Palm Beach</u>	<u>4.20%</u>	<u>4.08%</u>
15	<u>Palm Beach</u>	<u>Palm Beach</u>	<u>4.50%</u>	<u>4.38%</u>
16	<u>Palm Beach</u>			
17	<u>Gardens</u>	<u>Palm Beach</u>	<u>1.10%</u>	<u>0.98%</u>
18	<u>Palm Beach</u>			
19	<u>Shores</u>	<u>Palm Beach</u>	<u>5.40%</u>	<u>5.28%</u>
20	<u>Palm Springs</u>	<u>Palm Beach</u>	<u>5.20%</u>	<u>5.08%</u>
21	<u>Riviera Beach</u>	<u>Palm Beach</u>	<u>4.50%</u>	<u>4.38%</u>
22	<u>Royal Palm</u>			
23	<u>Beach</u>	<u>Palm Beach</u>	<u>4.90%</u>	<u>4.78%</u>
24	<u>South Bay</u>	<u>Palm Beach</u>	<u>5.10%</u>	<u>4.98%</u>
25	<u>South Palm</u>			
26	<u>Beach</u>	<u>Palm Beach</u>	<u>5.60%</u>	<u>5.48%</u>
27	<u>Tequesta</u>			
28	<u>Village</u>	<u>Palm Beach</u>	<u>4.10%</u>	<u>3.98%</u>
29	<u>Wellington</u>	<u>Palm Beach</u>	<u>5.10%</u>	<u>4.98%</u>
30	<u>West Palm</u>			
31	<u>Beach</u>	<u>Palm Beach</u>	<u>5.30%</u>	<u>5.18%</u>

1	<u>PASCO</u>	<u>Pasco</u>	<u>1.50%</u>	<u>1.50%</u>
2	<u>Dade City</u>	<u>Pasco</u>	<u>4.90%</u>	<u>4.78%</u>
3	<u>New Port</u>			
4	<u>Richey</u>	<u>Pasco</u>	<u>5.50%</u>	<u>5.38%</u>
5	<u>Port Richey</u>	<u>Pasco</u>	<u>0.90%</u>	<u>0.78%</u>
6	<u>Saint Leo</u>	<u>Pasco</u>	<u>1.00%</u>	<u>0.88%</u>
7	<u>San Antonio</u>	<u>Pasco</u>	<u>0.80%</u>	<u>0.68%</u>
8	<u>Zephyrhills</u>	<u>Pasco</u>	<u>5.40%</u>	<u>5.28%</u>
9	<u>PINELLAS</u>	<u>Pinellas</u>	<u>1.80%</u>	<u>1.68%</u>
10	<u>Belleair</u>	<u>Pinellas</u>	<u>1.60%</u>	<u>1.48%</u>
11	<u>Belleair</u>			
12	<u>Beach</u>	<u>Pinellas</u>	<u>6.00%</u>	<u>5.88%</u>
13	<u>Belleair</u>			
14	<u>Bluffs</u>	<u>Pinellas</u>	<u>2.00%</u>	<u>1.88%</u>
15	<u>Belleair</u>			
16	<u>Shore</u>	<u>Pinellas</u>	<u>2.40%</u>	<u>2.28%</u>
17	<u>Clearwater</u>	<u>Pinellas</u>	<u>5.00%</u>	<u>4.88%</u>
18	<u>Dunedin</u>	<u>Pinellas</u>	<u>5.20%</u>	<u>5.08%</u>
19	<u>Gulfport</u>	<u>Pinellas</u>	<u>6.00%</u>	<u>5.88%</u>
20	<u>Indian Rocks</u>			
21	<u>Beach</u>	<u>Pinellas</u>	<u>2.30%</u>	<u>2.18%</u>
22	<u>Indian Shores</u>	<u>Pinellas</u>	<u>2.60%</u>	<u>2.48%</u>
23	<u>Kenneth City</u>	<u>Pinellas</u>	<u>1.30%</u>	<u>1.18%</u>
24	<u>Largo</u>	<u>Pinellas</u>	<u>5.50%</u>	<u>5.38%</u>
25	<u>Madeira Beach</u>	<u>Pinellas</u>	<u>5.60%</u>	<u>5.48%</u>
26	<u>North</u>			
27	<u>Redington</u>			
28	<u>Beach</u>	<u>Pinellas</u>	<u>1.70%</u>	<u>1.58%</u>
29	<u>Oldsmar</u>	<u>Pinellas</u>	<u>5.70%</u>	<u>5.58%</u>
30	<u>Pinellas Park</u>	<u>Pinellas</u>	<u>5.40%</u>	<u>5.28%</u>
31	<u>Redington</u>			

1	<u>Beach</u>	<u>Pinellas</u>	<u>5.40%</u>	<u>5.28%</u>
2	<u>Redington</u>			
3	<u>Shores</u>	<u>Pinellas</u>	<u>1.10%</u>	<u>0.98%</u>
4	<u>Safety Harbor</u>	<u>Pinellas</u>	<u>6.40%</u>	<u>5.88%</u>
5	<u>St. Pete</u>			
6	<u>Beach</u>	<u>Pinellas</u>	<u>5.70%</u>	<u>5.58%</u>
7	<u>St.</u>			
8	<u>Petersburg</u>	<u>Pinellas</u>	<u>5.50%</u>	<u>5.38%</u>
9	<u>Seminole</u>	<u>Pinellas</u>	<u>5.10%</u>	<u>4.98%</u>
10	<u>South</u>			
11	<u>Pasadena</u>	<u>Pinellas</u>	<u>5.60%</u>	<u>5.48%</u>
12	<u>Tarpon</u>			
13	<u>Springs</u>	<u>Pinellas</u>	<u>5.60%</u>	<u>5.48%</u>
14	<u>Treasure</u>			
15	<u>Island</u>	<u>Pinellas</u>	<u>2.20%</u>	<u>2.08%</u>
16	<u>POLK</u>	<u>Polk</u>	<u>2.70%</u>	<u>2.58%</u>
17	<u>Auburndale</u>	<u>Polk</u>	<u>4.30%</u>	<u>4.18%</u>
18	<u>Bartow</u>	<u>Polk</u>	<u>6.00%</u>	<u>5.28%</u>
19	<u>Davenport</u>	<u>Polk</u>	<u>3.40%</u>	<u>3.28%</u>
20	<u>Dundee</u>	<u>Polk</u>	<u>5.60%</u>	<u>5.48%</u>
21	<u>Eagle Lake</u>	<u>Polk</u>	<u>5.30%</u>	<u>5.18%</u>
22	<u>Ft. Meade</u>	<u>Polk</u>	<u>5.20%</u>	<u>4.58%</u>
23	<u>Frostproof</u>	<u>Polk</u>	<u>5.20%</u>	<u>5.08%</u>
24	<u>Haines City</u>	<u>Polk</u>	<u>5.10%</u>	<u>4.98%</u>
25	<u>Highland Park</u>	<u>Polk</u>	<u>0.00%</u>	<u>0.00%</u>
26	<u>Hillcrest</u>			
27	<u>Heights</u>	<u>Polk</u>	<u>1.10%</u>	<u>0.98%</u>
28	<u>Lake Alfred</u>	<u>Polk</u>	<u>4.50%</u>	<u>4.38%</u>
29	<u>Lake Hamilton</u>	<u>Polk</u>	<u>3.60%</u>	<u>3.48%</u>
30	<u>Lake Wales</u>	<u>Polk</u>	<u>4.40%</u>	<u>4.28%</u>
31	<u>Lakeland</u>	<u>Polk</u>	<u>5.20%</u>	<u>5.08%</u>

1	<u>Mulberry</u>	<u>Polk</u>	<u>3.10%</u>	<u>2.98%</u>
2	<u>Polk City</u>	<u>Polk</u>	<u>2.80%</u>	<u>2.68%</u>
3	<u>Winter Haven</u>	<u>Polk</u>	<u>6.20%</u>	<u>6.08%</u>
4	<u>PUTNAM</u>	<u>Putnam</u>	<u>1.20%</u>	<u>1.20%</u>
5	<u>Crescent City</u>	<u>Putnam</u>	<u>4.30%</u>	<u>4.18%</u>
6	<u>Interlachen</u>	<u>Putnam</u>	<u>1.60%</u>	<u>1.48%</u>
7	<u>Palatka</u>	<u>Putnam</u>	<u>5.00%</u>	<u>4.88%</u>
8	<u>Pomona Park</u>	<u>Putnam</u>	<u>2.90%</u>	<u>2.78%</u>
9	<u>Welaka</u>	<u>Putnam</u>	<u>2.50%</u>	<u>2.38%</u>
10	<u>SANTA ROSA</u>	<u>Santa Rosa</u>	<u>1.50%</u>	<u>1.50%</u>
11	<u>Gulf Breeze</u>	<u>Santa Rosa</u>	<u>1.10%</u>	<u>0.98%</u>
12	<u>Jay</u>	<u>Santa Rosa</u>	<u>1.30%</u>	<u>1.18%</u>
13	<u>Milton</u>	<u>Santa Rosa</u>	<u>5.70%</u>	<u>5.58%</u>
14	<u>SARASOTA</u>	<u>Sarasota</u>	<u>4.70%</u>	<u>4.58%</u>
15	<u>North Port</u>	<u>Sarasota</u>	<u>5.60%</u>	<u>5.48%</u>
16	<u>Sarasota</u>	<u>Sarasota</u>	<u>5.20%</u>	<u>5.08%</u>
17	<u>Venice</u>	<u>Sarasota</u>	<u>5.00%</u>	<u>4.88%</u>
18	<u>SEMINOLE</u>	<u>Seminole</u>	<u>2.90%</u>	<u>2.68%</u>
19	<u>Altamonte</u>			
20	<u>Springs</u>	<u>Seminole</u>	<u>4.80%</u>	<u>4.68%</u>
21	<u>Casselberry</u>	<u>Seminole</u>	<u>5.30%</u>	<u>5.18%</u>
22	<u>Lake Mary</u>	<u>Seminole</u>	<u>4.10%</u>	<u>3.98%</u>
23	<u>Longwood</u>	<u>Seminole</u>	<u>5.40%</u>	<u>5.28%</u>
24	<u>Oviedo</u>	<u>Seminole</u>	<u>4.30%</u>	<u>4.18%</u>
25	<u>Sanford</u>	<u>Seminole</u>	<u>4.70%</u>	<u>4.58%</u>
26	<u>Winter</u>			
27	<u>Springs</u>	<u>Seminole</u>	<u>5.80%</u>	<u>5.68%</u>
28	<u>ST. JOHNS</u>	<u>St. Johns</u>	<u>1.20%</u>	<u>1.20%</u>
29	<u>Hastings</u>	<u>St. Johns</u>	<u>1.50%</u>	<u>1.38%</u>
30	<u>St. Augustine</u>	<u>St. Johns</u>	<u>4.50%</u>	<u>4.38%</u>
31	<u>St. Augustine</u>			

1	<u>Beach</u>	<u>St. Johns</u>	<u>4.50%</u>	<u>4.38%</u>
2	<u>ST. LUCIE</u>	<u>St. Lucie</u>	<u>1.20%</u>	<u>1.20%</u>
3	<u>Ft. Pierce</u>	<u>St. Lucie</u>	<u>4.50%</u>	<u>4.38%</u>
4	<u>Port St.</u>			
5	<u>Lucie</u>	<u>St. Lucie</u>	<u>1.50%</u>	<u>1.38%</u>
6	<u>St. Lucie</u>			
7	<u>Village</u>	<u>St. Lucie</u>	<u>1.60%</u>	<u>1.48%</u>
8	<u>SUMTER</u>	<u>Sumter</u>	<u>0.70%</u>	<u>0.70%</u>
9	<u>Bushnell</u>	<u>Sumter</u>	<u>5.00%</u>	<u>4.88%</u>
10	<u>Center Hill</u>	<u>Sumter</u>	<u>4.30%</u>	<u>4.18%</u>
11	<u>Coleman</u>	<u>Sumter</u>	<u>3.90%</u>	<u>3.78%</u>
12	<u>Webster</u>	<u>Sumter</u>	<u>3.10%</u>	<u>2.98%</u>
13	<u>Wildwood</u>	<u>Sumter</u>	<u>3.60%</u>	<u>3.48%</u>
14	<u>SUWANNEE</u>	<u>Suwannee</u>	<u>0.40%</u>	<u>0.40%</u>
15	<u>Branford</u>	<u>Suwannee</u>	<u>4.60%</u>	<u>4.48%</u>
16	<u>Live Oak</u>	<u>Suwannee</u>	<u>5.60%</u>	<u>5.48%</u>
17	<u>TAYLOR</u>	<u>Taylor</u>	<u>1.10%</u>	<u>1.10%</u>
18	<u>Perry</u>	<u>Taylor</u>	<u>5.50%</u>	<u>5.38%</u>
19	<u>UNION</u>	<u>Union</u>	<u>0.40%</u>	<u>0.40%</u>
20	<u>Lake Butler</u>	<u>Union</u>	<u>2.30%</u>	<u>2.18%</u>
21	<u>Raiford</u>	<u>Union</u>	<u>0.00%</u>	<u>0.00%</u>
22	<u>Worthington</u>			
23	<u>Springs</u>	<u>Union</u>	<u>0.00%</u>	<u>0.00%</u>
24	<u>VOLUSIA</u>	<u>Volusia</u>	<u>3.90%</u>	<u>3.78%</u>
25	<u>Daytona Beach</u>	<u>Volusia</u>	<u>4.60%</u>	<u>4.48%</u>
26	<u>Daytona Beach</u>			
27	<u>Shores</u>	<u>Volusia</u>	<u>5.10%</u>	<u>4.98%</u>
28	<u>DeBary</u>	<u>Volusia</u>	<u>4.40%</u>	<u>4.28%</u>
29	<u>DeLand</u>	<u>Volusia</u>	<u>4.20%</u>	<u>4.08%</u>
30	<u>Deltona</u>	<u>Volusia</u>	<u>6.10%</u>	<u>5.98%</u>
31	<u>Edgewater</u>	<u>Volusia</u>	<u>4.80%</u>	<u>4.68%</u>

1	<u>Holly Hill</u>	<u>Volusia</u>	<u>4.20%</u>	<u>4.08%</u>
2	<u>Lake Helen</u>	<u>Volusia</u>	<u>2.00%</u>	<u>1.88%</u>
3	<u>New Smyrna</u>			
4	<u>Beach</u>	<u>Volusia</u>	<u>4.00%</u>	<u>3.88%</u>
5	<u>Oak Hill</u>	<u>Volusia</u>	<u>3.50%</u>	<u>3.38%</u>
6	<u>Orange City</u>	<u>Volusia</u>	<u>4.50%</u>	<u>4.38%</u>
7	<u>Ormond Beach</u>	<u>Volusia</u>	<u>4.90%</u>	<u>4.78%</u>
8	<u>Pierson</u>	<u>Volusia</u>	<u>1.10%</u>	<u>0.98%</u>
9	<u>Ponce Inlet</u>	<u>Volusia</u>	<u>5.30%</u>	<u>5.18%</u>
10	<u>Port Orange</u>	<u>Volusia</u>	<u>4.70%</u>	<u>4.58%</u>
11	<u>South Daytona</u>	<u>Volusia</u>	<u>5.60%</u>	<u>5.48%</u>
12	<u>WAKULLA</u>	<u>Wakulla</u>	<u>0.80%</u>	<u>0.80%</u>
13	<u>St. Marks</u>	<u>Wakulla</u>	<u>0.00%</u>	<u>0.00%</u>
14	<u>Sopchoppy</u>	<u>Wakulla</u>	<u>1.20%</u>	<u>1.08%</u>
15	<u>WALTON</u>	<u>Walton</u>	<u>0.70%</u>	<u>0.70%</u>
16	<u>DeFuniak</u>			
17	<u>Springs</u>	<u>Walton</u>	<u>4.70%</u>	<u>4.58%</u>
18	<u>Freeport</u>	<u>Walton</u>	<u>1.30%</u>	<u>1.18%</u>
19	<u>Paxton</u>	<u>Walton</u>	<u>2.60%</u>	<u>2.48%</u>
20	<u>WASHINGTON</u>	<u>Washington</u>	<u>0.20%</u>	<u>0.20%</u>
21	<u>Caryville</u>	<u>Washington</u>	<u>1.00%</u>	<u>0.88%</u>
22	<u>Chipley</u>	<u>Washington</u>	<u>5.30%</u>	<u>5.18%</u>
23	<u>Ebro</u>	<u>Washington</u>	<u>0.60%</u>	<u>0.48%</u>
24	<u>Vernon</u>	<u>Washington</u>	<u>5.40%</u>	<u>5.28%</u>
25	<u>Wausau</u>	<u>Washington</u>	<u>1.70%</u>	<u>1.58%</u>

26
27 The conversion rate displayed in the rows with the name of the
28 county in capitalized letters assigns the conversion rate for
29 the unincorporated area.

30 (c) Notwithstanding the rates provided by paragraph
31 (b), the following local communications services tax

1 conversion rates shall take effect upon the expiration of
 2 existing franchise agreements which provide for fees in excess
 3 of those authorized by s. 337.401. The conversion rates for
 4 local governments that have not chosen to levy permit fees do
 5 not include the add-ons of up to 0.12 percent for
 6 municipalities and charter counties or of up to 0.24 percent
 7 for noncharter counties authorized pursuant to s. 337.401.

<u>Jurisdiction</u>	<u>County</u>	<u>Conversion rates for local governments that have NOT chosen to levy permit fees</u>	<u>Conversion rates for local governments that have chosen to levy permit fees</u>	<u>Effective date of new rates</u>
<u>Indialantic</u>	<u>Brevard</u>	<u>5.80%</u>	<u>5.68%</u>	<u>January 1, 2014</u>
<u>Titusville</u>	<u>Brevard</u>	<u>5.00%</u>	<u>4.88%</u>	<u>January 1, 2014</u>
<u>Punta Gorda</u>	<u>Charlotte</u>	<u>4.90%</u>	<u>4.78%</u>	<u>January 1, 2009</u>
<u>Miami</u>	<u>Miami-Dade</u>	<u>4.30%</u>	<u>4.18%</u>	<u>August 1, 2006</u>
<u>Valparaiso</u>	<u>Okaloosa</u>	<u>3.20%</u>	<u>3.08%</u>	<u>August 1, 2003</u>
<u>Dade City</u>	<u>Pasco</u>	<u>4.50%</u>	<u>4.38%</u>	<u>January 1, 2011</u>
<u>Palatka</u>	<u>Putnam</u>	<u>4.70%</u>	<u>4.58%</u>	<u>September 1, 2003</u>

1
2 ~~(a) On or before December 31, 2000, the Revenue~~
3 ~~Estimating Conference shall compute for each municipality and~~
4 ~~county the rate of local communications services tax which~~
5 ~~would be required to be levied under s. 202.19(1) in order for~~
6 ~~such local taxing jurisdiction to raise in calendar year 1999,~~
7 ~~through the imposition of a local communications services tax,~~
8 ~~revenues equal to the sum of:~~

9 ~~1. The amount of revenues estimated to have been~~
10 ~~received in calendar year 1999 based on the revenues that were~~
11 ~~actually received from the replaced revenue sources in the~~
12 ~~fiscal year ending September 30, 1999, adjusted to reflect the~~
13 ~~growth reasonably estimated to have occurred in the final~~
14 ~~quarter of calendar year 1999; and~~

15 ~~2. An amount representing the revenues the~~
16 ~~jurisdiction would have received from the replaced revenue~~
17 ~~sources during the month immediately preceding the month in~~
18 ~~which local taxing jurisdictions receive their first~~
19 ~~distributions of revenues under this chapter.~~

20
21 ~~In computing the amounts in subparagraphs 1. and 2., the~~
22 ~~Revenue Estimating Conference shall consider, to the maximum~~
23 ~~extent practicable, changes in local replaced revenues, other~~
24 ~~than changes due to normal growth, and shall adjust the~~
25 ~~amounts in subparagraphs 1. and 2. accordingly.~~

26 ~~(b) The rates computed by the Revenue Estimating~~
27 ~~Conference shall be presented to the Legislature for review~~
28 ~~and approval during the 2001 Regular Session. The rates~~
29 ~~approved by the Legislature under this subsection shall be~~
30 ~~effective in the respective local taxing jurisdictions on~~
31 ~~October 1, 2001, without any action being taken by the~~

1 ~~governing authority or voters of such local taxing~~
2 ~~jurisdictions. The rate computed and approved pursuant to this~~
3 ~~subsection shall be reduced on October 1, 2002, by that~~
4 ~~portion of the rate which was necessary to recoup the 1 month~~
5 ~~of foregone revenues addressed in subparagraph (a)2.~~

6 (2)(a)1.(c) With respect to any local taxing
7 jurisdiction, if, for the periods ending December 31, 2001;
8 March 31, 2002; June 30, 2002; or September 30, 2002, the
9 revenues received by that local government from the local
10 communications services tax imposed under subsection (1)s-
11 ~~202.19(1)~~are less than the revenues received from the
12 replaced revenue sources for the corresponding 2000-2001
13 period; plus reasonably anticipated growth in such revenues
14 over the preceding 1-year period, based on the average growth
15 of such revenues over the immediately preceding 5-year period;
16 plus an amount representing the revenues from the replaced
17 revenue sources for the 1-month period that the local taxing
18 jurisdiction was required to forego, the governing authority
19 may adjust the rate of the local communications services tax
20 upward to the extent necessary to generate the entire
21 shortfall in revenues within 1 year after the rate adjustment
22 and by an amount necessary to generate the expected amount of
23 revenue on an ongoing basis.

24 2. If complete data are not available at the time of
25 determining whether the revenues received by a local
26 government from the local communications services tax imposed
27 under subsection (1) are less than the revenues received from
28 the replaced revenue sources for the corresponding 2000-2001
29 period, as set forth in subparagraph 1., the local government
30 shall use the best data available for the corresponding
31 2000-2001 period in making such determination.

1 3. The adjustment permitted under subparagraph 1. may
2 be made by emergency ordinance or resolution and may be made
3 notwithstanding the maximum rate established under s.
4 202.19(2)~~subsection (2)~~ and notwithstanding any schedules or
5 timeframes or any other limitations contained in this chapter.
6 The emergency ordinance or resolution shall specify an
7 effective date for the adjusted rate, which shall be no less
8 than 60 ~~90~~ days after the date of adoption of the ordinance or
9 resolution and shall be effective with respect to taxable
10 services included on bills that are dated on the first day of
11 a month subsequent to the expiration of the 60-day period. At
12 the end of 1 ~~that~~ year following the effective date of such
13 adjusted rate, the local governing authority shall, as soon as
14 is consistent with s. 202.21, reduce the rate by that portion
15 of the emergency rate which was necessary to recoup the amount
16 of revenues not received prior to the implementation of the
17 emergency rate.

18 4. If, for the period October 1, 2001, through
19 September 30, 2002, the revenues received by a local
20 government from the local communications services tax
21 conversion rate established under subsection (1), adjusted
22 upward for the difference in rates between paragraphs (1)(a)
23 and (b) or any other rate adjustments or base changes, are
24 above the threshold of 10 percent more than the revenues
25 received from the replaced revenue sources for the
26 corresponding 2000-2001 period plus reasonably anticipated
27 growth in such revenues over the preceding 1-year period,
28 based on the average growth of such revenues over the
29 immediately preceding 5-year period, the governing authority
30 must adjust the rate of the local communications services tax
31 to the extent necessary to reduce revenues to the threshold by

1 emergency ordinance or resolution within the timeframes
2 established in subparagraph 3. The foregoing rate adjustment
3 requirement shall not apply to a local government that adopts
4 a local communications services tax rate by resolution or
5 ordinance. If complete data are not available at the time of
6 determining whether the revenues exceed the threshold, the
7 local government shall use the best data available for the
8 corresponding 2000-2001 period in making such determination.
9 This subparagraph shall not be construed as establishing a
10 right of action for any person to enforce this subparagraph or
11 challenge a local government's implementation of this
12 subparagraph.

13 ~~(2)(a) On or before December 31, 2000, the Revenue~~
14 ~~Estimating Conference shall compute, in accordance with this~~
15 ~~paragraph, the maximum rates at which local taxing~~
16 ~~jurisdictions shall be permitted to impose local~~
17 ~~communications services taxes under s. 202.19(1).~~

18 ~~1. A single maximum rate shall apply to all~~
19 ~~municipalities and charter counties, and another single~~
20 ~~maximum rate shall apply to all other counties.~~

21 ~~2. Each respective maximum rate, when applied to the~~
22 ~~services taxed pursuant to this chapter, shall be calculated~~
23 ~~to produce the revenues which could have been generated from~~
24 ~~the replaced revenue sources, assuming that all local taxing~~
25 ~~jurisdictions had imposed every replaced revenue source in the~~
26 ~~manner and at the rate that would have produced the greatest~~
27 ~~amount of revenues.~~

28 ~~(b) The rates computed by the Revenue Estimating~~
29 ~~Conference shall be presented to the Legislature for review~~
30 ~~and approval during the 2001 Regular Session. The rates~~

31

1 ~~approved by the Legislature pursuant to this subsection shall~~
2 ~~be the maximum rates for purposes of s. 202.19(1).~~

3 ~~(3)(a) Each person who provides communications~~
4 ~~services shall include as part of the August 2000 return due~~
5 ~~pursuant to chapter 212 on or before September 20, 2000, the~~
6 ~~information set forth in this paragraph, in a format~~
7 ~~prescribed by the department. Returns shall contain data for~~
8 ~~calendar year 1999 that may include, but are not limited to,~~
9 ~~remittances of replaced revenue sources for each local taxing~~
10 ~~jurisdiction and an estimate of the revenue from~~
11 ~~communications services that will be taxable pursuant to this~~
12 ~~chapter for each local taxing jurisdiction. Such data may also~~
13 ~~include, on an aggregated statewide basis, each person's~~
14 ~~statewide sales taxable under chapter 203, taxable sales under~~
15 ~~s. 212.05(1)(e), and estimates for sales exempt under s.~~
16 ~~212.08(7)(j) and exempt sales to governmental and other exempt~~
17 ~~entities under chapter 212.~~

18 ~~(b) All information furnished to the department under~~
19 ~~this subsection shall be available to all local taxing~~
20 ~~jurisdictions. Such taxpayer information shall remain subject~~
21 ~~to s. 213.053. Such data may not be disclosed or used by local~~
22 ~~taxing jurisdictions for any purpose other than to review the~~
23 ~~validity of data and the calculations made pursuant to this~~
24 ~~subsection.~~

25 ~~(c) For each replaced revenue source, each county and~~
26 ~~each municipality shall provide the following data to the~~
27 ~~Department of Revenue on or before September 30, 2000:~~

- 28 ~~1. The rate of the levy for calendar year 1999.~~
29 ~~2. The amount of revenues received during fiscal year~~
30 ~~1998-1999 and, if known, the 1999 calendar year.~~

31

1 ~~3. A description of the revenue base or taxable~~
2 ~~services.~~

3 ~~4. The name and federal employer identification number~~
4 ~~of each taxpayer.~~

5 ~~5. For the purpose of assisting the Revenue Estimating~~
6 ~~Conference in the computations required by this section, any~~
7 ~~other relevant information, including, but not limited to,~~
8 ~~changes in the rate of replaced revenues or imposition of~~
9 ~~additional replaced revenues subsequent to September 30, 1999.~~

10 ~~(d) The department shall provide technical assistance~~
11 ~~to the Revenue Estimating Conference and compile and analyze~~
12 ~~the information submitted pursuant to this subsection in the~~
13 ~~manner requested by the Revenue Estimating Conference.~~

14 (b)(4) Except as otherwise provided in this
15 subsection, "replaced revenue sources," as used in this
16 section, means the following taxes, charges, fees, or other
17 impositions to the extent that the respective local taxing
18 jurisdictions were authorized to impose them prior to July 1,
19 2000.

20 1.(a) With respect to municipalities and charter
21 counties and the taxes authorized by s. 202.19(1):

22 a.1. The public service tax on telecommunications
23 authorized by s. 166.231(9).

24 b.2. Franchise fees on cable service providers as
25 authorized by 47 U.S.C. s. 542.

26 c.3. The public service tax on prepaid calling
27 arrangements.

28 d.4. Franchise fees on dealers of communications
29 services which use the public roads or rights-of-way, up to
30 the limit set forth in s. 337.401. For purposes of calculating
31 rates under this section, it is the legislative intent that

1 charter counties be treated as having had the same authority
2 as municipalities to impose franchise fees on recurring local
3 telecommunication service revenues prior to July 1, 2000.
4 However, the Legislature recognizes that the authority of
5 charter counties to impose such fees is in dispute, and the
6 treatment provided in this section is not an expression of
7 legislative intent that charter counties actually do or do not
8 possess such authority.

9 ~~e.5.~~ Actual permit fees relating to placing or
10 maintaining facilities in or on public roads or rights-of-way,
11 collected from providers of long-distance, cable, and mobile
12 communications services for the fiscal year ending September
13 30, 1999; however, if a municipality or charter county elects
14 the option to charge permit fees pursuant to s.
15 337.401(3)(c)1.a., such fees shall not be included as a
16 replaced revenue source.

17 ~~2.(b)~~ With respect to all other counties and the taxes
18 authorized in s. 202.19(1), franchise fees on cable service
19 providers as authorized by 47 U.S.C. s. 542.

20 ~~(3)(5)~~ For any county or school board that levies a
21 discretionary surtax under s. 212.055, the rate of such tax on
22 communications services as authorized by s. 202.19(5) shall be
23 as follows:

County	<u>.5%</u>	<u>1%</u>	<u>1.5%</u>
	<u>Discretionary</u>	<u>Discretionary</u>	<u>Discretionary</u>
	<u>surtax</u>	<u>surtax</u>	<u>surtax</u>
	<u>conversion</u>	<u>conversion</u>	<u>conversion</u>
	<u>rates</u>	<u>rates</u>	<u>rates</u>
31 <u>Alachua</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>

1	<u>Baker</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
2	<u>Bay</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
3	<u>Bradford</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
4	<u>Brevard</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
5	<u>Broward</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
6	<u>Calhoun</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
7	<u>Charlotte</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
8	<u>Citrus</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
9	<u>Clay</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
10	<u>Collier</u>	<u>0.4%</u>	<u>0.7%</u>	<u>1.0%</u>
11	<u>Columbia</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
12	<u>Dade</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
13	<u>Desoto</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
14	<u>Dixie</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
15	<u>Duval</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
16	<u>Escambia</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
17	<u>Flagler</u>	<u>0.4%</u>	<u>0.7%</u>	<u>1.0%</u>
18	<u>Franklin</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
19	<u>Gadsden</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
20	<u>Gilchrist</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.7%</u>
21	<u>Glades</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
22	<u>Gulf</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
23	<u>Hamilton</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
24	<u>Hardee</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
25	<u>Hendry</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
26	<u>Hernando</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
27	<u>Highlands</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
28	<u>Hillsborough</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
29	<u>Holmes</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
30	<u>Indian River</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
31	<u>Jackson</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.7%</u>

1	<u>Jefferson</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
2	<u>Lafayette</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.7%</u>
3	<u>Lake</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
4	<u>Lee</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
5	<u>Leon</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
6	<u>Levy</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
7	<u>Liberty</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
8	<u>Madison</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
9	<u>Manatee</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
10	<u>Marion</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
11	<u>Martin</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
12	<u>Monroe</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
13	<u>Nassau</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
14	<u>Okaloosa</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
15	<u>Okeechobee</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
16	<u>Orange</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
17	<u>Osceola</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
18	<u>Palm Beach</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
19	<u>Pasco</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
20	<u>Pinellas</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
21	<u>Polk</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
22	<u>Putnam</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
23	<u>St. Johns</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
24	<u>St. Lucie</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
25	<u>Santa Rosa</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
26	<u>Sarasota</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
27	<u>Seminole</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
28	<u>Sumter</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
29	<u>Suwannee</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
30	<u>Taylor</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
31	<u>Union</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>

1	<u>Volusia</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.8%</u>
2	<u>Wakulla</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
3	<u>Walton</u>	<u>0.3%</u>	<u>0.6%</u>	<u>0.9%</u>
4	<u>Washington</u>	<u>0.3%</u>	<u>0.5%</u>	<u>0.8%</u>
5				

6 The discretionary surtax conversion rate with respect to
7 communications services reflected on bills dated on or after
8 October 1, 2001, shall take effect without any further action
9 by a county or school board that has levied a surtax on or
10 before October 1, 2001. For a county or school board that
11 levies a surtax subsequent to October 1, 2001, the
12 discretionary surtax conversion rate with respect to
13 communications services shall take effect upon the effective
14 date of the surtax as provided in s. 212.054. The
15 discretionary sales surtax rate on communications services for
16 a county or school board levying a combined rate which is not
17 listed in the table provided by this subsection shall be
18 calculated by averaging or adding the appropriate rates from
19 the table and rounding up to the nearest tenth of a percent.
20 ~~multiplied by a factor to determine the applicable rate of tax~~
21 ~~under s. 202.19(5). The Revenue Estimating Conference shall~~
22 ~~compute the factor on or before December 31, 2000. The factor~~
23 ~~shall be calculated such that any rate applied under s.~~
24 ~~202.19(5) will produce substantially the same tax revenues as~~
25 ~~the corresponding rate levied on telecommunication services~~
26 ~~under s. 212.055 during the year ending September 30, 1999.~~
27 ~~The factor shall be calculated to three decimal places, and~~
28 ~~the tax rates calculated by applying the factor for purposes~~
29 ~~of s. 202.19(5) shall be rounded up to the nearest one-tenth~~
30 ~~percent. The factor shall be presented to the Legislature for~~
31 ~~review and approval during the 2001 Regular Session.~~

1 ~~(6) For purposes of calculating the appropriate value~~
2 ~~of the replaced revenue under subparagraph (4)(a)2. and~~
3 ~~paragraph (4)(b), and in conjunction with the study required~~
4 ~~by this act, the Revenue Estimating Conference may include in~~
5 ~~its computation any adjustment necessary to include the value~~
6 ~~of any in-kind requirements, institutional networks, and~~
7 ~~contributions for, or in support of, the use or construction~~
8 ~~of public, educational, or governmental access facilities~~
9 ~~allowed under federal law.~~

10 ~~(7)(a) The provisions of this subsection shall apply~~
11 ~~only with respect to the initial tax rate of a local taxing~~
12 ~~jurisdiction which on October 1, 2001, is entitled to receive~~
13 ~~from any dealer of communications services fees in excess of~~
14 ~~the applicable limitation set forth in s. 337.401, as such~~
15 ~~section existed prior to the effective date of this section,~~
16 ~~pursuant to an agreement with such dealer of communications~~
17 ~~services in effect on such date.~~

18 ~~(b) Immediately upon the expiration of an agreement~~
19 ~~described in paragraph (a), the rate determined under~~
20 ~~subsection (1), as it applies to such local taxing~~
21 ~~jurisdiction, shall automatically be reduced by the portion of~~
22 ~~such rate representing the difference between the fees~~
23 ~~actually received by the taxing jurisdiction pursuant to the~~
24 ~~agreement described in paragraph (a) for the fiscal year~~
25 ~~ending September 30, 1999, and the fees that such jurisdiction~~
26 ~~would have received for such period under the applicable~~
27 ~~limitation set forth in s. 337.401, as such section existed~~
28 ~~prior to the effective date of this section.~~

29 Section 13. (1) Notwithstanding any provision of
30 chapter 202, Florida Statutes, to the contrary, any
31 municipality or county that has a local communications

1 services tax conversion rate established under section 202.20,
2 Florida Statutes, which is less than the maximum rate
3 established under section 202.19, Florida Statutes, may by
4 resolution or ordinance increase its rate up to the maximum
5 rate established under section 202.19, Florida Statutes, with
6 such increased rate to be effective October 1, 2001. For
7 purposes of this section, during the period beginning on
8 October 1, 2001, and ending September 30, 2002, the maximum
9 rate established under section 202.19, Florida Statutes, shall
10 be deemed to be the sum of such maximum rate plus the
11 difference between the conversion rates set forth in
12 paragraphs (a) and (b) of section 202.20(1), Florida Statutes.
13 The municipality or county shall notify the department of such
14 increased rate by certified mail postmarked on or before July
15 16, 2001.

16 (2) This section shall take effect upon this act
17 becoming a law.

18 Section 14. Section 202.21, Florida Statutes, is
19 amended to read:

20 202.21 Effective dates; procedures for informing
21 dealers of communications services of tax levies and rate
22 changes.--Any adoption, repeal, or change in the rate of a
23 local communications services tax imposed under s. 202.19 is
24 effective with respect to taxable services included on bills
25 that are dated on or after the January 1 subsequent to such
26 adoption, repeal, or change. A municipality or county
27 adopting, repealing, or changing the rate of such tax must
28 notify the department of the adoption, repeal, or change by
29 September 1 immediately preceding such January 1. Notification
30 must be furnished on a form prescribed by the department and
31 must specify the rate of tax; the effective date of the

1 adoption, repeal, or change thereof; and the name, mailing
2 address, and telephone number of a person designated by the
3 municipality or county to respond to inquiries concerning the
4 tax. The department shall provide notice of such adoption,
5 repeal, or change to all affected dealers of communications
6 services at least 90 days before the effective date of the
7 tax. Any local government that adjusts the rate of its local
8 communications services tax by emergency ordinance or
9 resolution pursuant to s. 202.20(2)~~(1)(c)~~ shall notify the
10 department of the new tax rate immediately upon its adoption.
11 The department shall provide written notice of the adoption of
12 the new rate to all affected dealers within 30 days after
13 receiving such notice. In any notice to providers or
14 publication of local tax rates for purposes of this chapter,
15 the department shall express the rate for a municipality or
16 charter county as the sum of the tax rates levied within such
17 jurisdiction pursuant to s. 202.19(2)(a) and (5), and shall
18 express the rate for any other county as the sum of the tax
19 rates levied pursuant to s. 202.19(2)(b) and (5). The
20 department is not liable for any loss of or decrease in
21 revenue by reason of any error, omission, or untimely action
22 that results in the nonpayment of a tax imposed under s.
23 202.19.

24 Section 15. Paragraph (c) of subsection (1), paragraph
25 (b) of subsection (2), and paragraphs (b) and (c) of
26 subsection (3) of section 202.22, Florida Statutes, are
27 amended, paragraph (g) is added to subsection (3), and
28 paragraph (b) of subsection (4) and paragraph (b) of
29 subsection (6) of that section are amended, to read:

30 202.22 Determination of local tax situs.--
31

1 (1) A dealer of communications services who is
2 obligated to collect and remit a local communications services
3 tax imposed under s. 202.19 shall be held harmless from any
4 liability, including tax, interest, and penalties, which would
5 otherwise be due solely as a result of an assignment of a
6 service address to an incorrect local taxing jurisdiction, if
7 the dealer of communications services exercises due diligence
8 in applying one or more of the following methods for
9 determining the local taxing jurisdiction in which a service
10 address is located:

11 (c)1. Employing enhanced zip codes to assign each
12 street address, address range, post office box, or post office
13 box range in the dealer's service area to a specific local
14 taxing jurisdiction.

15 2. If an enhanced zip code overlaps boundaries of
16 municipalities or counties, or if an enhanced zip code cannot
17 be assigned to the service address because the service address
18 is in a rural area or a location without postal delivery, the
19 dealer of communications services or its database vendor shall
20 assign the affected service addresses to one specific local
21 taxing jurisdiction within such zip code based on a reasonable
22 methodology. A methodology satisfies this subparagraph
23 ~~paragraph~~ if the information used to assign service addresses
24 is obtained by the dealer or its database vendor from:

25 a.1. A database provided by the department;

26 b.2. A database certified by the department under
27 subsection (3);

28 c.3. Responsible representatives of the relevant local
29 taxing jurisdictions; or

30 d.4. The United States Census Bureau or the United
31 States Postal Service.

1 (2)

2 (b)1. Each local taxing jurisdiction shall furnish to
3 the department all information needed to create and update the
4 electronic database, including changes in service addresses,
5 annexations, incorporations, reorganizations, and any other
6 changes in jurisdictional boundaries. The information
7 furnished to the department must specify an effective date,
8 which must be the next ensuing January 1 or July 1, and such
9 information must be furnished to the department at least 120
10 days prior to the effective date. However, the requirement
11 that counties submit information pursuant to this paragraph
12 shall be subject to appropriation.

13 2. The department shall update the electronic database
14 in accordance with the information furnished by local taxing
15 jurisdictions under subparagraph 1. Each update must specify
16 the effective date as the next ensuing January 1 or July 1 and
17 must be posted by the department on a website not less than 90
18 days prior to the effective date. A substantially affected
19 person may provide notice to the database administrator of an
20 objection to information contained in the electronic database.
21 If an objection is supported by competent evidence, the
22 department shall forward the evidence to the affected local
23 taxing jurisdictions and update the electronic database in
24 accordance with the determination furnished by local taxing
25 jurisdictions to the department. The department shall also
26 furnish the update on magnetic or electronic media to any
27 dealer of communications services or vendor who requests the
28 update on such media. However, the department may collect a
29 fee from the dealer of communications services which does not
30 exceed the actual cost of furnishing the update on magnetic or
31 electronic media. Information contained in the electronic

1 database is conclusive for purposes of this chapter. The
2 electronic database is not an order, a rule, or a policy of
3 general applicability.

4 3. Each update must identify the additions, deletions,
5 and other changes to the preceding version of the database.
6 Each dealer of communications services shall be required to
7 collect and remit local communications services taxes imposed
8 under this chapter only for those service addresses that are
9 contained in the database and for which all of the elements
10 required by this subsection are included in the database.

11 (3) For purposes of this section, a database must be
12 certified by the department pursuant to rules that implement
13 the following criteria and procedures:

14 (b) Upon receipt of an application for certification
15 or recertification of a database, the provisions of s. 120.60
16 shall apply, except that the department shall examine the
17 application and, within 90 days after receipt, notify the
18 applicant of any apparent errors or omissions and request any
19 additional information, ~~conduct any inspection, or perform any~~
20 ~~testing~~ determined necessary. The applicant shall designate an
21 individual responsible for providing access to all records,
22 facilities, and processes the department determines are
23 reasonably necessary to review, inspect, or test to ~~and~~ make a
24 determination regarding the application. Such access must be
25 provided within 10 working days after notification.

26 (c) The application must be in the form prescribed by
27 rule and must include the applicant's name, federal employer
28 identification number, mailing address, business address, and
29 any other information required by the department. The
30 application may request that the applicant identify ~~must~~

31

1 ~~identify, among other elements required by the department,~~the
2 applicant's proposal for testing the database.

3 (g) Notwithstanding any provision of law to the
4 contrary, if a dealer submits an application for certification
5 on or before the later of October 1, 2001, or the date which
6 is 30 days after the date on which the applicable department
7 rule becomes effective, and such application is neither
8 approved nor denied within the time period set forth in
9 paragraph (d):

10 1. For purposes of computing the amount of the
11 deduction to which such dealer is entitled under s. 202.28,
12 the dealer shall be deemed to have used a certified database
13 pursuant to paragraph (1)(b), until such time as the
14 application for certification is denied.

15 2. In the event that such application is approved,
16 such approval shall be deemed to have been effective on the
17 date of the application or October 1, 2001, whichever is
18 later.

19 (4)

20 (b) Notwithstanding any law to the contrary, a dealer
21 of communications services is exercising due diligence in
22 applying one or more of the methods set forth in subsection
23 (1) if the dealer:

24 1. Expends reasonable resources to accurately and
25 reliably implement such method. However, the employment of
26 enhanced zip codes pursuant to paragraph (1)(c) satisfies the
27 requirements of this subparagraph; and

28 2. Maintains adequate internal controls in assigning
29 street addresses, address ranges, post offices boxes, and post
30 office box ranges to taxing jurisdictions. Internal controls
31 are adequate if the dealer of communications services:

1 a. Maintains and follows procedures to obtain and
2 implement periodic and consistent updates to the database at
3 least once every 6 months; and

4 b. Corrects errors in the assignments of service
5 addresses to local taxing jurisdictions within 120 days after
6 the dealer discovers such errors.

7 (6)

8 (b) Notwithstanding s. 202.28, if a dealer of
9 communications services employs a method of assigning service
10 addresses other than as set forth in paragraph (1)(a),
11 paragraph (1)(b), or paragraph (1)(c), the deduction allowed
12 to the dealer of communications services as compensation under
13 s. 202.28 shall be 0.25 percent of that portion of the tax due
14 and accounted for and remitted to the department which is
15 attributable to such method of assigning service addresses
16 other than as set forth in paragraph (1)(a), paragraph (1)(b),
17 or paragraph (1)(c).

18 Section 16. Subsection (8) is added to section 202.23,
19 Florida Statutes, to read:

20 202.23 Procedure on purchaser's request for refund or
21 credit of communications services taxes.--

22 (8)(a) Subject to the provisions of s. 213.756, if it
23 appears, upon examination of a communications services tax
24 return made under this chapter, or upon proof submitted to the
25 department by the dealer, that an amount of communications
26 services tax has been paid in excess of the amount due, the
27 department may refund the amount of the overpayment to the
28 dealer. The department may refund the overpayment without
29 regard to whether the dealer has filed a written claim for
30 refund; however, the department may require the dealer to file
31 a statement affirming that the dealer made the overpayment.

1 Prior to issuing a refund pursuant to this subsection, the
2 department shall notify the dealer of its intent to issue such
3 refund, the amount of such refund, and the reason for such
4 refund.

5 (b) Notwithstanding the provisions of paragraph (a), a
6 refund of communications services tax shall not be made, and
7 no action for a refund may be brought by a dealer or other
8 person, after the applicable period set forth in s. 215.26(2)
9 has elapsed.

10 (c) If, after the issuance of a refund by the
11 department pursuant to this subsection, the department
12 determines that the amount of such refund exceeds the amount
13 legally due to the dealer, the provisions of s. 202.35
14 concerning penalties and interest shall not apply if, within
15 60 days of receiving notice of such determination, the dealer
16 reimburses the department the amount of such excess.

17 Section 17. Section 202.231, Florida Statutes, is
18 created to read:

19 202.231 Provision of information to local taxing
20 jurisdictions.--

21 (1) The department shall provide a monthly report to
22 each jurisdiction imposing the tax authorized by s. 202.19.
23 Each report shall contain the following information for the
24 jurisdiction which is receiving the report: the name and other
25 information necessary to identify each dealer providing
26 service in the jurisdiction, including each dealer's federal
27 employer identification number; the gross taxable sales
28 reported by each dealer; the amount of the dealer's collection
29 allowance; and any adjustments specified on the return,
30 including audit assessments or refunds, and interest or
31 penalties, affecting the net tax from each dealer which is

1 being remitted to the jurisdiction. The report shall total
2 the net amount transferred to the jurisdiction, showing the
3 net taxes remitted by dealers less the administrative fees
4 deducted by the department.

5 (2) Monthly reports shall be transmitted by the
6 department to each municipality and county through a secure
7 electronic mail system or by other suitable written or
8 electronic means.

9 Section 18. Subsection (2) of section 202.24, Florida
10 Statutes, is amended to read:

11 202.24 Limitations on local taxes and fees imposed on
12 dealers of communications services.--

13 (2)(a) Except as provided in paragraph (c), each
14 public body is prohibited from:

15 1. Levying on or collecting from dealers or purchasers
16 of communications services any tax, charge, fee, or other
17 imposition on or with respect to the provision or purchase of
18 communications services.

19 2. Requiring any dealer of communications services to
20 enter into or extend the term of a franchise or other
21 agreement that requires the payment of a tax, charge, fee, or
22 other imposition.

23 3. Adopting or enforcing any provision of any
24 ordinance or agreement to the extent that such provision
25 obligates a dealer of communications services to charge,
26 collect, or pay to the public body a tax, charge, fee, or
27 other imposition.

28
29 Each municipality and county retains authority to negotiate
30 all terms and conditions of a cable service franchise allowed
31 by federal and state law except those terms and conditions

1 related to franchise fees and the definition of gross revenues
2 or other definitions or methodologies related to the payment
3 or assessment of franchise fees on providers of cable
4 services.

5 (b) For purposes of this subsection, a tax, charge,
6 fee, or other imposition includes any amount or in-kind
7 payment of property or services which is required by ordinance
8 or agreement to be paid or furnished to a public body by or
9 through a dealer of communications services in its capacity as
10 a dealer of communications services, regardless of whether
11 such amount or in-kind payment of property or services is:

12 1. Designated as a sales tax, excise tax, subscriber
13 charge, franchise fee, user fee, privilege fee, occupancy fee,
14 rental fee, license fee, pole fee, tower fee, base-station
15 fee, or other tax or fee;

16 2. Measured by the amounts charged or received for
17 services, regardless of whether such amount is permitted or
18 required to be separately stated on the customer's bill, by
19 the type or amount of equipment or facilities deployed, or by
20 other means; or

21 3. Intended as compensation for the use of public
22 roads or rights-of-way, for the right to conduct business, or
23 for other purposes.

24 (c) This subsection does not apply to:

25 1. Local communications services taxes levied under
26 this chapter.

27 2. Ad valorem taxes levied pursuant to chapter 200.

28 3. Occupational license taxes levied under chapter
29 205.

30 4. "911" service charges levied under chapter 365.

31

1 5. Amounts charged for the rental or other use of
2 property owned by a public body which is not in the public
3 rights-of-way to a dealer of communications services for any
4 purpose, including, but not limited to, the placement or
5 attachment of equipment used in the provision of
6 communications services.

7 6. Permit fees of general applicability which are not
8 related to placing or maintaining facilities in or on public
9 roads or rights-of-way.

10 7. Permit fees related to placing or maintaining
11 facilities in or on public roads or rights-of-way pursuant to
12 s. 337.401.

13 8. Any in-kind requirements, institutional networks,
14 or contributions for, or in support of, the use or
15 construction of public, educational, or governmental access
16 facilities allowed under federal law and imposed on providers
17 of cable service pursuant to any ordinance or agreement.
18 Nothing in this subparagraph shall prohibit the ability of
19 providers of cable service to recover such expenses as allowed
20 under federal law. ~~This subparagraph shall be reviewed by the~~
21 ~~Legislature during the 2001 legislative session in conjunction~~
22 ~~with the study required by this act.~~

23 9. Special assessments and impact fees.

24 10. Pole attachment fees that are charged by a local
25 government for attachments to utility poles owned by the local
26 government.

27 11. Utility service fees or other similar user fees
28 for utility services.

29 12. Any other generally applicable tax, fee, charge,
30 or imposition authorized by general law on July 1, 2000, which
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1 is not specifically prohibited by this subsection or included
2 as a replaced revenue source in s. 202.20.

3 Section 19. Paragraph (i) of subsection (3) of section
4 202.26, Florida Statutes, is repealed.

5 Section 20. Subsection (3) of section 202.27, Florida
6 Statutes, is amended to read:

7 202.27 Return filing; rules for self-accrual.--

8 (3) The department shall accept returns, except those
9 required to be initiated through an electronic data
10 interchange, as timely if postmarked on or before the 20th day
11 of the month; if the 20th day falls on a Saturday, Sunday, or
12 federal or state legal holiday, returns are timely if
13 postmarked on the next succeeding workday. ~~Any dealer who~~
14 ~~makes sales of any nature in two or more locations for which~~
15 ~~returns are required to be filed with the department and who~~
16 ~~maintains records for such locations in a central office or~~
17 ~~place may, on each reporting date, file one return for all~~
18 ~~such places of business in lieu of separate returns for each~~
19 ~~location; however, the return must clearly indicate the~~
20 ~~amounts collected within each location.~~ Each dealer shall file
21 a return for each tax period even though no tax is due for
22 such period.

23 Section 21. Subsection (1) of section 202.28, Florida
24 Statutes, is amended to read:

25 202.28 Credit for collecting tax; penalties.--

26 (1) Except as otherwise provided in s. 202.22, for the
27 purpose of compensating persons providing communications
28 services for the keeping of prescribed records, the filing of
29 timely tax returns, and the proper accounting and remitting of
30 taxes, persons collecting taxes imposed under this chapter and
31 under s. 203.01(1)(a)2. shall be allowed to deduct 0.75

1 percent of the amount of the tax due and accounted for and
2 remitted to the department.

3 (a) The collection allowance may not be granted, nor
4 may any deduction be permitted, if the required tax return or
5 tax is delinquent at the time of payment.

6 (b) The department may deny the collection allowance
7 if a taxpayer files an incomplete return.

8 1. For the purposes of this chapter, a return is
9 incomplete if it is lacking such uniformity, completeness, and
10 arrangement that the physical handling, verification, review
11 of the return, or determination of other taxes and fees
12 reported on the return can not be readily accomplished.

13 2. The department shall adopt rules requiring the
14 information that it considers necessary to ensure that the
15 taxes levied or administered under this chapter are properly
16 collected, reviewed, compiled, reported, and enforced,
17 including, but not limited to, rules requiring the reporting
18 of the amount of gross sales; the amount of taxable sales; the
19 amount of tax collected or due; the amount of lawful refunds,
20 deductions, or credits claimed; the amount claimed as the
21 dealer's collection allowance; the amount of penalty and
22 interest; and the amount due with the return.

23 (c) The collection allowance and other credits or
24 deductions provided in this chapter shall be applied to the
25 taxes reported for the jurisdiction previously credited with
26 the tax paid.

27 Section 22. Paragraph (a) of subsection (1) of section
28 202.37, Florida Statutes, is amended, and paragraph (c) is
29 added to that subsection, to read:

30 202.37 Special rules for administration of local
31 communications services tax.--

1 (1)(a) Except as otherwise provided in this section,
2 all statutory provisions and administrative rules applicable
3 to the communications services tax imposed by s. 202.12 apply
4 to any local communications services tax imposed under s.
5 202.19, and the department shall administer, collect, and
6 enforce all taxes imposed under s. 202.19, including interest
7 and penalties attributable thereto, in accordance with the
8 same procedures used in the administration, collection, and
9 enforcement of the communications services tax imposed by s.
10 202.12. Audits performed by the department shall include a
11 determination of the dealer's compliance with the
12 jurisdictional situsing of its customers' service addresses
13 and a determination of whether the rate collected for the
14 local tax pursuant to ss. 202.19 and 202.20 is correct. The
15 person or entity designated by a local government pursuant to
16 s. 213.053(7)(u) may provide evidence to the department
17 demonstrating a specific person's failure to fully or
18 correctly report taxable communications services sales within
19 the jurisdiction. The department may request additional
20 information from the designee to assist in any review. The
21 department shall inform the designee of what action, if any,
22 the department intends to take regarding the person.

23 (c) Notwithstanding any other provision of law to the
24 contrary, if a dealer of communications services provides
25 communications services solely within a single county, that
26 county or any municipality located therein may perform an
27 audit of such dealer with respect to communications services
28 provided by such dealer within such county, including both the
29 state and local components of the communications services tax
30 imposed and any other tax administered pursuant to this
31 chapter.

1 1. Prior to the exercise of such authority, and for
2 purposes of determining whether a dealer operates solely
3 within one county, a local government may presume such
4 localized operation if the dealer reports sales in a single
5 county. Upon notice by the local government to the department
6 of an intent to audit a dealer, the department shall notify
7 the local government within 60 days if the department has
8 issued a notice of intent to audit the dealer, or it shall
9 notify the dealer of the local government's request to audit.

10 2. The dealer may, within 30 days, rebut the
11 single-county-operation presumption by providing evidence to
12 the department that it provides communication services in more
13 than one county in the state or that it is part of an
14 affiliated group members of which provide communications
15 services in more than one county in the state. An affiliated
16 group is defined as one or more chains of includable
17 corporations or partnerships connected through ownership with
18 a common parent corporation or other partnership which is an
19 includable corporation or partnership when the common parent
20 corporation or partnership has ownership in at least one other
21 includable corporation or partnership which generally
22 satisfies the requirements of Internal Revenue Code s. 267 or
23 Internal Revenue Code s. 707. If a dealer or a member of an
24 affiliated group provides communications services in more than
25 one county in the state, the department will notify the local
26 government that no audit may be performed.

27 3. If, during the course of an audit conducted
28 pursuant to this paragraph, a local government determines that
29 a dealer provided communications services in more than one
30 county during the period under audit, the local government
31

1 shall terminate the audit and notify the department of its
2 findings.

3 4. Local governments conducting audits shall be bound
4 by department rules and technical assistance advisements
5 issued during the course of an audit conducted pursuant to
6 this paragraph. Local governments conducting communications
7 services tax audits pursuant to this subparagraph, or
8 taxpayers being audited pursuant to this subparagraph, may
9 request and the department may issue technical assistance
10 advisements pursuant to s. 213.22 regarding a pending audit
11 issue. When the department is requested to issue a technical
12 assistance advisement hereunder, it shall notify the affected
13 local government or taxpayer of the request.

14 5. Any audit performed hereunder shall obligate the
15 local government to extend situsing work performed during such
16 audit to include all addresses within the county. Such audit
17 results shall be performed on behalf of and computed for each
18 local government and unincorporated county area inside the
19 subject county, and they shall be bound thereby.

20 6. The review, protest, and collection of amounts due
21 as the results of an audit performed hereunder shall be the
22 responsibility of the local jurisdiction and shall be governed
23 by s. 166.234 to the extent not inconsistent with this
24 chapter.

25 7. No fee or any portion of a fee for audits conducted
26 on behalf of a municipality or county pursuant to this
27 paragraph shall be based upon the amount assessed or collected
28 as a result of the audit, and no determination based upon an
29 audit conducted in violation of this prohibition shall be
30 valid.

31

1 8. All audits performed pursuant to this paragraph
2 shall be in accordance with standards promulgated by the
3 American Institute of Certified Public Accountants, the
4 Institute of Internal Auditors, or the Comptroller General of
5 the United States insofar as those standards are not
6 inconsistent with Department of Revenue Rules.

7 9. Results of audits performed pursuant to this
8 paragraph shall be valid for all jurisdictions within the
9 subject county. The assessment, review, and collection of any
10 amounts ultimately determined to be due as the result of such
11 an audit will be the responsibility of the auditing
12 jurisdiction, and any such collections from the dealer shall
13 be remitted to the Department of Revenue along with
14 appropriate instructions for distribution of such amounts. No
15 entity subject to audit hereunder can be audited by any local
16 jurisdiction for compliance with this chapter more frequently
17 than once every 3 years.

18 10. The department may adopt rules for the
19 notification and determination processes established in this
20 paragraph as well as for the information to be provided by a
21 local government conducting an audit.

22 Section 23. Section 202.38, Florida Statutes, is
23 created to read:

24 202.38 Special rules for bad debts and adjustments
25 under previous taxes.--

26 (1)(a)1. Any dealer who has paid the tax imposed by
27 chapter 212 on telecommunications services billed prior to
28 October 1, 2001, which are no longer subject to such tax as a
29 result of chapter 2000-260, Laws of Florida, may take a credit
30 or obtain a refund of the state communications services tax
31 imposed under this chapter on unpaid balances due on worthless

1 accounts within 12 months following the last day of the
2 calendar year for which the bad debt was charged off on the
3 taxpayer's federal income tax return.

4 2. Any dealer who has paid a local public service tax
5 levied pursuant to chapter 166 on telecommunications services
6 billed prior to October 1, 2001, which are no longer subject
7 to such tax as a result of chapter 2000-260, Laws of Florida,
8 may take a credit or obtain a refund of the local
9 communications services tax imposed by such jurisdiction on
10 unpaid balances due on worthless accounts within 12 months
11 following the last day of the calendar year for which the bad
12 debt was charged off on the taxpayer's federal income tax
13 return.

14 (b) If any account for which a credit or refund has
15 been received under this section is then in whole or in part
16 paid to the dealer, the amount paid must be included in the
17 first communications services tax return filed after such
18 receipt and the applicable state and local communications
19 services tax paid accordingly.

20 (c) Bad debts associated with accounts receivable
21 which have been assigned or sold with recourse are eligible
22 upon reassignment for inclusion by the dealer in the credit or
23 refund authorized by this section.

24 (2)(a) If any dealer would have been entitled to an
25 adjustment of the tax imposed by chapter 212 on
26 telecommunications services billed prior to October 1, 2001,
27 which are no longer subject to such tax as a result of chapter
28 2000-260, Laws of Florida, such dealer may take a credit or
29 obtain a refund of the state communications services tax
30 imposed under this chapter.

31

1 (b) If any dealer would have been entitled to an
2 adjustment of a local public service tax levied pursuant to
3 chapter 166 on telecommunications services billed prior to
4 October 1, 2001, which are no longer subject to such tax as a
5 result of chapter 2000-260, Laws of Florida, such dealer may
6 take a credit or obtain a refund of the local communications
7 services tax imposed by such jurisdiction pursuant to this
8 chapter.

9 (3) Credits and refunds of the tax imposed by chapter
10 203 attributable to bad debts or adjustments with respect to
11 telecommunications services billed prior to October 1, 2001,
12 shall be governed by the applicable provisions of this
13 chapter.

14 (4) Notwithstanding any provision of law to the
15 contrary, the refunds and credits allowed by this section
16 shall be subject to audit by the state and the respective
17 local taxing jurisdictions in any audit of the taxes to which
18 such refunds and credits relate.

19 Section 24. Section 202.381, Florida Statutes, is
20 created to read:

21 202.381 Transition from previous taxes.--The
22 department is directed to implement the tax changes contained
23 in this act, and in chapter 2000-260, Laws of Florida, in a
24 manner that ensures that any request or action under existing
25 statutes and rules, including, but not limited to, a claim for
26 a credit or refund of an overpayment of tax, audits in
27 progress, and protests of tax, penalty, or interest initiated
28 before October 1, 2001, shall apply, to the fullest extent
29 possible, to any tax that replaces an existing tax that is
30 repealed effective October 1, 2001. It is the intent of the
31 Legislature that a person not be subject to an adverse

1 administrative action solely due to the tax changes that take
2 effect October 1, 2001.

3 Section 25. Paragraphs (a) and (b) of subsection (1)
4 of section 203.01, Florida Statutes, as amended by chapter
5 2000-260, Laws of Florida, are amended to read:

6 203.01 Tax on gross receipts for utility and
7 communications services.--

8 (1)(a)1. Every person that receives payment for any
9 utility service shall report by the last day of each month to
10 the Department of Revenue, under oath of the secretary or some
11 other officer of such person, the total amount of gross
12 receipts derived from business done within this state, or
13 between points within this state, for the preceding month and,
14 at the same time, shall pay into the State Treasury an amount
15 equal to a percentage of such gross receipts at the rate set
16 forth in paragraph (b). Such collections shall be certified
17 by the Comptroller upon the request of the State Board of
18 Education.

19 2. A tax is levied on communications services as
20 defined in s. 202.11(3). Such tax shall be applied to the same
21 services and transactions as are subject to taxation under
22 chapter 202, and to communications services that are subject
23 to the exemption provided in s. 202.125(1). Such tax shall be
24 applied to the sales price of communications services when
25 sold at retail and to the actual cost of operating substitute
26 communications systems, as such terms are defined in s.
27 202.11, shall be due and payable at the same time as the taxes
28 imposed pursuant to chapter 202, and shall be administered and
29 collected pursuant to the provisions of chapter 202.

30 (b) The rate applied to utility services shall be 2.5
31 percent. The rate applied to communications services shall be

1 ~~2.37 percent the rate calculated pursuant to s. 44, chapter~~
2 ~~2000-260, Laws of Florida.~~

3 Section 26. Paragraph (a) of subsection (1) of section
4 212.031, Florida Statutes, is amended to read:

5 212.031 Lease or rental of or license in real
6 property.--

7 (1)(a) It is declared to be the legislative intent
8 that every person is exercising a taxable privilege who
9 engages in the business of renting, leasing, letting, or
10 granting a license for the use of any real property unless
11 such property is:

12 1. Assessed as agricultural property under s. 193.461.

13 2. Used exclusively as dwelling units.

14 3. Property subject to tax on parking, docking, or
15 storage spaces under s. 212.03(6).

16 4. Recreational property or the common elements of a
17 condominium when subject to a lease between the developer or
18 owner thereof and the condominium association in its own right
19 or as agent for the owners of individual condominium units or
20 the owners of individual condominium units. However, only the
21 lease payments on such property shall be exempt from the tax
22 imposed by this chapter, and any other use made by the owner
23 or the condominium association shall be fully taxable under
24 this chapter.

25 5. A public or private street or right-of-way and
26 poles, conduits, fixtures, and similar improvements located on
27 such streets or rights-of-way, occupied or used by a utility
28 or provider of communications services, as defined by s.
29 202.11, franchised cable television company for utility or
30 communications or television purposes. For purposes of this
31 subparagraph, the term "utility" means any person providing

1 utility services as defined in s. 203.012. This exception also
2 applies to property, wherever located, on which the following
3 are placed: towers, antennas, cables, accessory structures, or
4 equipment, not including switching equipment, used in the
5 provision of mobile communications services as defined in s.
6 202.11. For purposes of this chapter, towers used in the
7 provision of mobile communications services, as defined in s.
8 202.11, are considered to be fixtures.

9 6. A public street or road which is used for
10 transportation purposes.

11 7. Property used at an airport exclusively for the
12 purpose of aircraft landing or aircraft taxiing or property
13 used by an airline for the purpose of loading or unloading
14 passengers or property onto or from aircraft or for fueling
15 aircraft.

16 8.a. Property used at a port authority, as defined in
17 s. 315.02(2), exclusively for the purpose of oceangoing
18 vessels or tugs docking, or such vessels mooring on property
19 used by a port authority for the purpose of loading or
20 unloading passengers or cargo onto or from such a vessel, or
21 property used at a port authority for fueling such vessels, or
22 to the extent that the amount paid for the use of any property
23 at the port is based on the charge for the amount of tonnage
24 actually imported or exported through the port by a tenant.

25 b. The amount charged for the use of any property at
26 the port in excess of the amount charged for tonnage actually
27 imported or exported shall remain subject to tax except as
28 provided in sub-subparagraph a.

29 9. Property used as an integral part of the
30 performance of qualified production services. As used in this
31 subparagraph, the term "qualified production services" means

1 any activity or service performed directly in connection with
2 the production of a qualified motion picture, as defined in s.
3 212.06(1)(b), and includes:

4 a. Photography, sound and recording, casting, location
5 managing and scouting, shooting, creation of special and
6 optical effects, animation, adaptation (language, media,
7 electronic, or otherwise), technological modifications,
8 computer graphics, set and stage support (such as
9 electricians, lighting designers and operators, greensmen,
10 prop managers and assistants, and grips), wardrobe (design,
11 preparation, and management), hair and makeup (design,
12 production, and application), performing (such as acting,
13 dancing, and playing), designing and executing stunts,
14 coaching, consulting, writing, scoring, composing,
15 choreographing, script supervising, directing, producing,
16 transmitting dailies, dubbing, mixing, editing, cutting,
17 looping, printing, processing, duplicating, storing, and
18 distributing;

19 b. The design, planning, engineering, construction,
20 alteration, repair, and maintenance of real or personal
21 property including stages, sets, props, models, paintings, and
22 facilities principally required for the performance of those
23 services listed in sub-subparagraph a.; and

24 c. Property management services directly related to
25 property used in connection with the services described in
26 sub-subparagraphs a. and b.

27

28 This exemption will inure to the taxpayer upon presentation of
29 the certificate of exemption issued to the taxpayer under the
30 provisions of s. 288.1258.

31

1 10. Leased, subleased, licensed, or rented to a person
2 providing food and drink concessionaire services within the
3 premises of a convention hall, exhibition hall, auditorium,
4 stadium, theater, arena, civic center, performing arts center,
5 publicly owned recreational facility, or any business operated
6 under a permit issued pursuant to chapter 550. A person
7 providing retail concessionaire services involving the sale of
8 food and drink or other tangible personal property within the
9 premises of an airport shall be subject to tax on the rental
10 of real property used for that purpose, but shall not be
11 subject to the tax on any license to use the property. For
12 purposes of this subparagraph, the term "sale" shall not
13 include the leasing of tangible personal property.

14 11. Property occupied pursuant to an instrument
15 calling for payments which the department has declared, in a
16 Technical Assistance Advisement issued on or before March 15,
17 1993, to be nontaxable pursuant to rule 12A-1.070(19)(c),
18 Florida Administrative Code; provided that this subparagraph
19 shall only apply to property occupied by the same person
20 before and after the execution of the subject instrument and
21 only to those payments made pursuant to such instrument,
22 exclusive of renewals and extensions thereof occurring after
23 March 15, 1993.

24 12. Rented, leased, subleased, or licensed to a
25 concessionaire by a convention hall, exhibition hall,
26 auditorium, stadium, theater, arena, civic center, performing
27 arts center, or publicly owned recreational facility, during
28 an event at the facility, to be used by the concessionaire to
29 sell souvenirs, novelties, or other event-related products.
30 This subparagraph applies only to that portion of the rental,
31

1 lease, or license payment which is based on a percentage of
2 sales and not based on a fixed price.

3 13. Property used or occupied predominantly for space
4 flight business purposes. As used in this subparagraph, "space
5 flight business" means the manufacturing, processing, or
6 assembly of a space facility, space propulsion system, space
7 vehicle, satellite, or station of any kind possessing the
8 capacity for space flight, as defined by s. 212.02(23), or
9 components thereof, and also means the following activities
10 supporting space flight: vehicle launch activities, flight
11 operations, ground control or ground support, and all
12 administrative activities directly related thereto. Property
13 shall be deemed to be used or occupied predominantly for space
14 flight business purposes if more than 50 percent of the
15 property, or improvements thereon, is used for one or more
16 space flight business purposes. Possession by a landlord,
17 lessor, or licensor of a signed written statement from the
18 tenant, lessee, or licensee claiming the exemption shall
19 relieve the landlord, lessor, or licensor from the
20 responsibility of collecting the tax, and the department shall
21 look solely to the tenant, lessee, or licensee for recovery of
22 such tax if it determines that the exemption was not
23 applicable.

24 Section 27. Effective July 1, 2003, paragraph (a) of
25 subsection (1) of section 212.031, Florida Statutes, as
26 amended by chapter 2000-345, Laws of Florida, is amended to
27 read:

28 212.031 Lease or rental of or license in real
29 property.--

30 (1)(a) It is declared to be the legislative intent
31 that every person is exercising a taxable privilege who

1 engages in the business of renting, leasing, letting, or
2 granting a license for the use of any real property unless
3 such property is:

- 4 1. Assessed as agricultural property under s. 193.461.
- 5 2. Used exclusively as dwelling units.
- 6 3. Property subject to tax on parking, docking, or
7 storage spaces under s. 212.03(6).
- 8 4. Recreational property or the common elements of a
9 condominium when subject to a lease between the developer or
10 owner thereof and the condominium association in its own right
11 or as agent for the owners of individual condominium units or
12 the owners of individual condominium units. However, only the
13 lease payments on such property shall be exempt from the tax
14 imposed by this chapter, and any other use made by the owner
15 or the condominium association shall be fully taxable under
16 this chapter.
- 17 5. A public or private street or right-of-way and
18 poles, conduits, fixtures, and similar improvements located on
19 such streets or rights-of-way, occupied or used by a utility
20 or provider of communications services, as defined by s.
21 202.11, franchised cable television company for utility or
22 communications or television purposes. For purposes of this
23 subparagraph, the term "utility" means any person providing
24 utility services as defined in s. 203.012. This exception also
25 applies to property, wherever located, on which the following
26 are placed: towers, antennas, cables, accessory structures, or
27 equipment, not including switching equipment, used in the
28 provision of mobile communications services as defined in s.
29 202.11. For purposes of this chapter, towers used in the
30 provision of mobile communications services, as defined in s.
31 202.11, are considered to be fixtures.

1 6. A public street or road which is used for
2 transportation purposes.

3 7. Property used at an airport exclusively for the
4 purpose of aircraft landing or aircraft taxiing or property
5 used by an airline for the purpose of loading or unloading
6 passengers or property onto or from aircraft or for fueling
7 aircraft.

8 8.a. Property used at a port authority, as defined in
9 s. 315.02(2), exclusively for the purpose of oceangoing
10 vessels or tugs docking, or such vessels mooring on property
11 used by a port authority for the purpose of loading or
12 unloading passengers or cargo onto or from such a vessel, or
13 property used at a port authority for fueling such vessels, or
14 to the extent that the amount paid for the use of any property
15 at the port is based on the charge for the amount of tonnage
16 actually imported or exported through the port by a tenant.

17 b. The amount charged for the use of any property at
18 the port in excess of the amount charged for tonnage actually
19 imported or exported shall remain subject to tax except as
20 provided in sub-subparagraph a.

21 9. Property used as an integral part of the
22 performance of qualified production services. As used in this
23 subparagraph, the term "qualified production services" means
24 any activity or service performed directly in connection with
25 the production of a qualified motion picture, as defined in s.
26 212.06(1)(b), and includes:

27 a. Photography, sound and recording, casting, location
28 managing and scouting, shooting, creation of special and
29 optical effects, animation, adaptation (language, media,
30 electronic, or otherwise), technological modifications,
31 computer graphics, set and stage support (such as

1 electricians, lighting designers and operators, greensmen,
2 prop managers and assistants, and grips), wardrobe (design,
3 preparation, and management), hair and makeup (design,
4 production, and application), performing (such as acting,
5 dancing, and playing), designing and executing stunts,
6 coaching, consulting, writing, scoring, composing,
7 choreographing, script supervising, directing, producing,
8 transmitting dailies, dubbing, mixing, editing, cutting,
9 looping, printing, processing, duplicating, storing, and
10 distributing;

11 b. The design, planning, engineering, construction,
12 alteration, repair, and maintenance of real or personal
13 property including stages, sets, props, models, paintings, and
14 facilities principally required for the performance of those
15 services listed in sub-subparagraph a.; and

16 c. Property management services directly related to
17 property used in connection with the services described in
18 sub-subparagraphs a. and b.

19

20 This exemption will inure to the taxpayer upon presentation of
21 the certificate of exemption issued to the taxpayer under the
22 provisions of s. 288.1258.

23 10. Leased, subleased, licensed, or rented to a person
24 providing food and drink concessionaire services within the
25 premises of a convention hall, exhibition hall, auditorium,
26 stadium, theater, arena, civic center, performing arts center,
27 publicly owned recreational facility, or any business operated
28 under a permit issued pursuant to chapter 550. A person
29 providing retail concessionaire services involving the sale of
30 food and drink or other tangible personal property within the
31 premises of an airport shall be subject to tax on the rental

1 of real property used for that purpose, but shall not be
2 subject to the tax on any license to use the property. For
3 purposes of this subparagraph, the term "sale" shall not
4 include the leasing of tangible personal property.

5 11. Property occupied pursuant to an instrument
6 calling for payments which the department has declared, in a
7 Technical Assistance Advisement issued on or before March 15,
8 1993, to be nontaxable pursuant to rule 12A-1.070(19)(c),
9 Florida Administrative Code; provided that this subparagraph
10 shall only apply to property occupied by the same person
11 before and after the execution of the subject instrument and
12 only to those payments made pursuant to such instrument,
13 exclusive of renewals and extensions thereof occurring after
14 March 15, 1993.

15 12. Property used or occupied predominantly for space
16 flight business purposes. As used in this subparagraph, "space
17 flight business" means the manufacturing, processing, or
18 assembly of a space facility, space propulsion system, space
19 vehicle, satellite, or station of any kind possessing the
20 capacity for space flight, as defined by s. 212.02(23), or
21 components thereof, and also means the following activities
22 supporting space flight: vehicle launch activities, flight
23 operations, ground control or ground support, and all
24 administrative activities directly related thereto. Property
25 shall be deemed to be used or occupied predominantly for space
26 flight business purposes if more than 50 percent of the
27 property, or improvements thereon, is used for one or more
28 space flight business purposes. Possession by a landlord,
29 lessor, or licensor of a signed written statement from the
30 tenant, lessee, or licensee claiming the exemption shall
31 relieve the landlord, lessor, or licensor from the

1 responsibility of collecting the tax, and the department shall
2 look solely to the tenant, lessee, or licensee for recovery of
3 such tax if it determines that the exemption was not
4 applicable.

5 Section 28. Paragraph (a) of subsection (2) of section
6 212.054, Florida Statutes, is amended to read:

7 212.054 Discretionary sales surtax; limitations,
8 administration, and collection.--

9 (2)(a) The tax imposed by the governing body of any
10 county authorized to so levy pursuant to s. 212.055 shall be a
11 discretionary surtax on all transactions occurring in the
12 county which transactions are subject to the state tax imposed
13 on sales, use, services, rentals, admissions, and other
14 transactions by this chapter and communications services as
15 defined for purposes of chapter 202. The surtax, if levied,
16 shall be computed as the applicable rate or rates authorized
17 pursuant to s. 212.055 times the amount of taxable sales and
18 taxable purchases representing such transactions. If the
19 surtax is levied on the sale of an item of tangible personal
20 property or on the sale of a service, the surtax shall be
21 computed by multiplying the rate imposed by the county within
22 which the sale occurs by the amount of the taxable sale. The
23 sale of an item of tangible personal property or the sale of a
24 service is not subject to the surtax if the property, the
25 service, or the tangible personal property representing the
26 service is delivered within a county that does not impose a
27 discretionary sales surtax.

28 Section 29. Subsection (6) of section 212.20, Florida
29 Statutes, is amended to read:

30
31

1 212.20 Funds collected, disposition; additional powers
2 of department; operational expense; refund of taxes
3 adjudicated unconstitutionally collected.--

4 (6) Distribution of all proceeds under this chapter
5 and s. 202.18(1)(b) and (2)(b) shall be as follows:

6 (a) Proceeds from the convention development taxes
7 authorized under s. 212.0305 shall be reallocated to the
8 Convention Development Tax Clearing Trust Fund.

9 (b) Proceeds from discretionary sales surtaxes imposed
10 pursuant to ss. 212.054 and 212.055 shall be reallocated to
11 the Discretionary Sales Surtax Clearing Trust Fund.

12 ~~(c) Proceeds from the tax imposed pursuant to s.~~
13 ~~212.06(5)(a)2. shall be reallocated to the Mail Order Sales~~
14 ~~Tax Clearing Trust Fund.~~

15 (c)~~(d)~~ Proceeds from the fees imposed under ss.
16 212.05(1)(i)3. and 212.18(3) shall remain with the General
17 Revenue Fund.

18 (d)~~(e)~~ The proceeds of all other taxes and fees
19 imposed pursuant to this chapter or remitted pursuant to s.
20 202.18(1)(b) and (2)(b) shall be distributed as follows:

21 1. In any fiscal year, the greater of \$500 million,
22 minus an amount equal to 4.6 percent of the proceeds of the
23 taxes collected pursuant to chapter 201, or 5 percent of all
24 other taxes and fees imposed pursuant to this chapter or
25 remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be
26 deposited in monthly installments into the General Revenue
27 Fund.

28 2. Two-tenths of one percent shall be transferred to
29 the Solid Waste Management Trust Fund.

30 3. After the distribution under subparagraphs 1. and
31 2., 9.653 percent of the amount remitted by a sales tax dealer

1 located within a participating county pursuant to s. 218.61
2 shall be transferred into the Local Government Half-cent Sales
3 Tax Clearing Trust Fund.

4 4. After the distribution under subparagraphs 1., 2.,
5 and 3., 0.065 percent shall be transferred to the Local
6 Government Half-cent Sales Tax Clearing Trust Fund and
7 distributed pursuant to s. 218.65.

8 5. For proceeds received after July 1, 2000, and after
9 the distributions under subparagraphs 1., 2., 3., and 4., 2.25
10 percent of the available proceeds pursuant to this paragraph
11 shall be transferred monthly to the Revenue Sharing Trust Fund
12 for Counties pursuant to s. 218.215.

13 6. For proceeds received after July 1, 2000, and after
14 the distributions under subparagraphs 1., 2., 3., and 4.,
15 1.0715 percent of the available proceeds pursuant to this
16 paragraph shall be transferred monthly to the Revenue Sharing
17 Trust Fund for Municipalities pursuant to s. 218.215. If the
18 total revenue to be distributed pursuant to this subparagraph
19 is at least as great as the amount due from the Revenue
20 Sharing Trust Fund for Municipalities and the Municipal
21 Financial Assistance Trust Fund in state fiscal year
22 1999-2000, no municipality shall receive less than the amount
23 due from the Revenue Sharing Trust Fund for Municipalities and
24 the Municipal Financial Assistance Trust Fund in state fiscal
25 year 1999-2000. If the total proceeds to be distributed are
26 less than the amount received in combination from the Revenue
27 Sharing Trust Fund for Municipalities and the Municipal
28 Financial Assistance Trust Fund in state fiscal year
29 1999-2000, each municipality shall receive an amount
30 proportionate to the amount it was due in state fiscal year
31 1999-2000.

1 7. Of the remaining proceeds:
2 a. Beginning July 1, 2000, and in each fiscal year
3 thereafter, the sum of \$29,915,500 shall be divided into as
4 many equal parts as there are counties in the state, and one
5 part shall be distributed to each county. The distribution
6 among the several counties shall begin each fiscal year on or
7 before January 5th and shall continue monthly for a total of 4
8 months. If a local or special law required that any moneys
9 accruing to a county in fiscal year 1999-2000 under the
10 then-existing provisions of s. 550.135 be paid directly to the
11 district school board, special district, or a municipal
12 government, such payment shall continue until such time that
13 the local or special law is amended or repealed. The state
14 covenants with holders of bonds or other instruments of
15 indebtedness issued by local governments, special districts,
16 or district school boards prior to July 1, 2000, that it is
17 not the intent of this subparagraph to adversely affect the
18 rights of those holders or relieve local governments, special
19 districts, or district school boards of the duty to meet their
20 obligations as a result of previous pledges or assignments or
21 trusts entered into which obligated funds received from the
22 distribution to county governments under then-existing s.
23 550.135. This distribution specifically is in lieu of funds
24 distributed under s. 550.135 prior to July 1, 2000.
25 b. The department shall distribute \$166,667 monthly
26 pursuant to s. 288.1162 to each applicant that has been
27 certified as a "facility for a new professional sports
28 franchise" or a "facility for a retained professional sports
29 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be
30 distributed monthly by the department to each applicant that
31 has been certified as a "facility for a retained spring

1 training franchise" pursuant to s. 288.1162; however, not more
2 than \$208,335 may be distributed monthly in the aggregate to
3 all certified facilities for a retained spring training
4 franchise. Distributions shall begin 60 days following such
5 certification and shall continue for not more than 30 years.
6 Nothing contained in this paragraph shall be construed to
7 allow an applicant certified pursuant to s. 288.1162 to
8 receive more in distributions than actually expended by the
9 applicant for the public purposes provided for in s.
10 288.1162(6). However, a certified applicant is entitled to
11 receive distributions up to the maximum amount allowable and
12 undistributed under this section for additional renovations
13 and improvements to the facility for the franchise without
14 additional certification.

15 c. Beginning 30 days after notice by the Office of
16 Tourism, Trade, and Economic Development to the Department of
17 Revenue that an applicant has been certified as the
18 professional golf hall of fame pursuant to s. 288.1168 and is
19 open to the public, \$166,667 shall be distributed monthly, for
20 up to 300 months, to the applicant.

21 d. Beginning 30 days after notice by the Office of
22 Tourism, Trade, and Economic Development to the Department of
23 Revenue that the applicant has been certified as the
24 International Game Fish Association World Center facility
25 pursuant to s. 288.1169, and the facility is open to the
26 public, \$83,333 shall be distributed monthly, for up to 168
27 months, to the applicant. This distribution is subject to
28 reduction pursuant to s. 288.1169. A lump sum payment of
29 \$999,996 shall be made, after certification and before July 1,
30 2000.

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1 8. All other proceeds shall remain with the General
2 Revenue Fund.

3 Section 30. Paragraph (b) of subsection (3) of section
4 11.45, Florida Statutes, is amended to read:

5 11.45 Definitions; duties; audits; reports.--

6 (3)

7 (b) The Legislative Auditing Committee shall direct
8 the Auditor General to make a financial audit of any
9 municipality whenever petitioned to do so by at least 20
10 percent of the electors of that municipality. The supervisor
11 of elections of the county in which the municipality is
12 located shall certify whether or not the petition contains the
13 signatures of at least 20 percent of the electors of the
14 municipality. After the completion of the audit, the Auditor
15 General shall determine whether the municipality has the
16 fiscal resources necessary to pay the cost of the audit. The
17 municipality shall pay the cost of the audit within 90 days
18 after the Auditor General's determination that the
19 municipality has the available resources. If the municipality
20 fails to pay the cost of the audit, the Department of Revenue
21 shall, upon certification of the Auditor General, withhold
22 from that portion of the distribution pursuant to s.
23 212.20(6)(d)6.~~(f)5.~~ which is distributable to such
24 municipality a sum sufficient to pay the cost of the audit and
25 shall deposit that sum into the General Revenue Fund of the
26 state.

27 Section 31. Subsections (5) and (6) of section 218.65,
28 Florida Statutes, are amended to read:

29 218.65 Emergency distribution.--

30 (5) At the beginning of each fiscal year, the
31 Department of Revenue shall calculate a base allocation for

1 each eligible county equal to the difference between the
2 current per capita limitation times the county's population,
3 minus prior year ordinary distributions to the county pursuant
4 to ss. 212.20(6)(d)~~(e)~~3., 218.61, and 218.62. If moneys
5 deposited into the Local Government Half-cent Sales Tax
6 Clearing Trust Fund pursuant to s. 212.20(6)(d)~~(e)~~4.,
7 excluding moneys appropriated for supplemental distributions
8 pursuant to subsection (7), for the current year are less than
9 or equal to the sum of the base allocations, each eligible
10 county shall receive a share of the appropriated amount
11 proportional to its base allocation. If the deposited amount
12 exceeds the sum of the base allocations, each county shall
13 receive its base allocation, and the excess appropriated
14 amount shall be distributed equally on a per capita basis
15 among the eligible counties.

16 (6) There is hereby annually appropriated from the
17 Local Government Half-cent Sales Tax Clearing Trust Fund the
18 distribution provided in s. 212.20(6)(d)~~(e)~~4. to be used for
19 emergency and supplemental distributions pursuant to this
20 section.

21 Section 32. Subsection (6) of section 288.1169,
22 Florida Statutes, is amended to read:

23 288.1169 International Game Fish Association World
24 Center facility; department duties.--

25 (6) The Department of Commerce must recertify every 10
26 years that the facility is open, that the International Game
27 Fish Association World Center continues to be the only
28 international administrative headquarters, fishing museum, and
29 Hall of Fame in the United States recognized by the
30 International Game Fish Association, and that the project is
31 meeting the minimum projections for attendance or sales tax

1 revenues as required at the time of original certification.
2 If the facility is not recertified during this 10-year review
3 as meeting the minimum projections, then funding will be
4 abated until certification criteria are met. If the project
5 fails to generate \$1 million of annual revenues pursuant to
6 paragraph (2)(e), the distribution of revenues pursuant to s.
7 212.20(6)(d)~~7.d.(e)6.c.~~ shall be reduced to an amount equal to
8 \$83,333 multiplied by a fraction, the numerator of which is
9 the actual revenues generated and the denominator of which is
10 \$1 million. Such reduction shall remain in effect until
11 revenues generated by the project in a 12-month period equal
12 or exceed \$1 million.

13 Section 33. Section 212.202, Florida Statutes, is
14 amended to read:

15 212.202 Renaming, creation, and continuation of
16 certain funds.--The Local Government Infrastructure Tax Trust
17 Fund is hereby retitled the Discretionary Sales Surtax
18 Clearing Trust Fund. The Mail Order Sales Tax Clearing Trust
19 Fund is retitled the Communications Services Tax Clearing
20 Trust Fund hereby created in the State Treasury.

21 Notwithstanding the repeal of s. 212.237 by s. 45, chapter
22 89-356, the Solid Waste Management Trust Fund shall continue
23 to exist.

24 Section 34. Effective upon this act becoming a law,
25 paragraph (c) of subsection (3) of section 337.401, Florida
26 Statutes, as amended by section 50 of chapter 2000-260, Laws
27 of Florida, is amended, and subsection (5) is added to that
28 section, to read:

29 337.401 Use of right-of-way for utilities subject to
30 regulation; permit; fees.--

31 (3)

1 (c)1. It is the intention of the state to treat all
2 providers of communications services that use or occupy
3 municipal or charter county roads or rights-of-way for the
4 provision of communications services in a nondiscriminatory
5 and competitively neutral manner with respect to the payment
6 of permit fees. Certain providers of communications services
7 have been granted by general law the authority to offset
8 permit fees against franchise or other fees while other
9 providers of communications services have not been granted
10 this authority. In order to treat all providers of
11 communications services in a nondiscriminatory and
12 competitively neutral manner with respect to the payment of
13 permit fees, each municipality and charter county shall make
14 an election under either sub-subparagraph a. or
15 sub-subparagraph b. and must inform the Department of Revenue
16 of the election by certified mail by July 16 ~~±~~, 2001. Such
17 election shall take effect October 1, 2001.

18 a.(I) The municipality or charter county may require
19 and collect permit fees from any providers of communications
20 services that use or occupy municipal or county roads or
21 rights-of-way. All fees permitted under this sub-subparagraph
22 must be reasonable and commensurate with the direct and actual
23 cost of the regulatory activity, including issuing and
24 processing permits, plan reviews, physical inspection, and
25 direct administrative costs; must be demonstrable; and must be
26 equitable among users of the roads or rights-of-way. A fee
27 permitted under this sub-subparagraph may not: be offset
28 against the tax imposed under chapter 202; include the costs
29 of roads or rights-of-way acquisition or roads or
30 rights-of-way rental; include any general administrative,
31 management, or maintenance costs of the roads or

1 | rights-of-way; or be based on a percentage of the value or
2 | costs associated with the work to be performed on the roads or
3 | rights-of-way. In an action to recover amounts due for a fee
4 | not permitted under this sub-subparagraph, the prevailing
5 | party may recover court costs and attorney's fees at trial and
6 | on appeal. In addition to the limitations set forth in this
7 | section, a fee levied by a municipality or charter county
8 | under this sub-subparagraph may not exceed \$100. However,
9 | permit fees may not be imposed with respect to permits that
10 | may be required for service drop lines not required to be
11 | noticed under s. 556.108(5)(b) or for any activity that does
12 | not require the physical disturbance of the roads or
13 | rights-of-way or does not impair access to or full use of the
14 | roads or rights-of-way.

15 | (II) To ensure competitive neutrality among providers
16 | of communications services, for any municipality or charter
17 | county that elects to exercise its authority to require and
18 | collect permit fees under this sub-subparagraph, the rate of
19 | the local communications services tax imposed by such
20 | jurisdiction, as computed under s. 202.20(1) and (2), shall
21 | automatically be reduced by a rate of 0.12 percent.

22 | b. Alternatively, the municipality or charter county
23 | may elect not to require and collect permit fees from any
24 | provider of communications services that uses or occupies
25 | municipal or charter county roads or rights-of-way for the
26 | provision of communications services; however, each
27 | municipality or charter county that elects to operate under
28 | this sub-subparagraph retains all authority to establish rules
29 | and regulations for providers of communications services to
30 | use or occupy roads or rights-of-way as provided in this
31 | section. If a municipality or charter county elects to operate

1 under this sub-subparagraph, the total rate for the local
2 communications services tax as computed under s. 202.20(1) and
3 (2) for that municipality or charter county may be increased
4 by ordinance or resolution by an amount not to exceed a rate
5 of 0.12 percent. If a municipality or charter county elects to
6 increase its rate effective October 1, 2001, the municipality
7 or charter county shall inform the department of such
8 increased rate by certified mail postmarked on or before July
9 16, 2001.

10 c. A municipality or charter county that does not make
11 an election as provided for in this subparagraph shall be
12 presumed to have elected to operate under the provisions of
13 sub-subparagraph b.

14 2. Each noncharter county shall make an election under
15 either sub-subparagraph a. or sub-subparagraph b. and shall
16 inform the Department of Revenue of the election by certified
17 mail by July 16 [±], 2001. Such election shall take effect
18 October 1, 2001.

19 a. The noncharter county may elect to require and
20 collect permit fees from any providers of communications
21 services that use or occupy noncharter county roads or
22 rights-of-way. All fees permitted under this sub-subparagraph
23 must be reasonable and commensurate with the direct and actual
24 cost of the regulatory activity, including issuing and
25 processing permits, plan reviews, physical inspection, and
26 direct administrative costs; must be demonstrable; and must be
27 equitable among users of the roads or rights-of-way. A fee
28 permitted under this sub-subparagraph may not: be offset
29 against the tax imposed under chapter 202; include the costs
30 of roads or rights-of-way acquisition or roads or
31 rights-of-way rental; include any general administrative,

1 management, or maintenance costs of the roads or
2 rights-of-way; or be based on a percentage of the value or
3 costs associated with the work to be performed on the roads or
4 rights-of-way. In an action to recover amounts due for a fee
5 not permitted under this sub-subparagraph, the prevailing
6 party may recover court costs and attorney's fees at trial and
7 on appeal. In addition to the limitations set forth in this
8 section, a fee levied by a noncharter county under this
9 sub-subparagraph may not exceed \$100. However, permit fees may
10 not be imposed with respect to permits that may be required
11 for service drop lines not required to be noticed under s.
12 556.108(5)(b) or for any activity that does not require the
13 physical disturbance of the roads or rights-of-way or does not
14 impair access to or full use of the roads or rights-of-way.

15 b. Alternatively, the noncharter county may elect not
16 to require and collect permit fees from any provider of
17 communications services that uses or occupies noncharter
18 county roads or rights-of-way for the provision of
19 communications services; however, each noncharter county that
20 elects to operate under this sub-subparagraph shall retain all
21 authority to establish rules and regulations for providers of
22 communications services to use or occupy roads or
23 rights-of-way as provided in this section. If a noncharter
24 county elects to operate under this sub-subparagraph, the
25 total rate for the local communications services tax as
26 computed under s. 202.20(1) and (2) for that noncharter county
27 may be increased by ordinance or resolution by an amount not
28 to exceed a rate of 0.24 percent, to replace the revenue the
29 noncharter county would otherwise have received from permit
30 fees for providers of communications services. If a noncharter
31 county elects to increase its rate effective October 1, 2001,

1 the noncharter county shall inform the department of such
2 increased rate by certified mail postmarked on or before July
3 16, 2001.

4 c. A noncharter county that does not make an election
5 as provided for in this subparagraph shall be presumed to have
6 elected to operate under the provisions of sub-subparagraph b.

7 3. Except as provided in this paragraph,
8 municipalities and counties retain all existing authority to
9 require and collect permit fees from users or occupants of
10 municipal or county roads or rights-of-way and to set
11 appropriate permit fee amounts.

12 (5) If a municipality or county imposes any amount on
13 a person or entity other than a provider of communications
14 services in connection with the placement or maintenance by
15 such person or entity of a communication facility in municipal
16 or county roads or rights-of-way, such amounts, if any, shall
17 not exceed the highest amount, if any, the municipality or
18 county is imposing in such context as of the date this act
19 becomes a law. If a municipality or county is not imposing
20 any amount in such context as of the date this act becomes a
21 law, any amount, if any, imposed thereafter, shall not be less
22 than \$500 per linear mile of any cable, fiber optic, or other
23 pathway that makes physical use of the municipal or county
24 right-of-way. Any excess of \$500 shall be applied in a
25 nondiscriminatory manner and shall not exceed the sum of:

26 1. Costs directly related to the inconvenience or
27 impairment solely caused by the disturbance to the municipal
28 or county right-of-way;

29 2. The reasonable cost of the regulatory activity of
30 the municipality or county; and

31

1 3. The proportionate share of cost of land for such
2 street, alley, or other public way attributable to utilization
3 of the right-of-way by a person or entity other than a
4 provider of communications services.

5 Section 35. Paragraphs (f) and (g) of subsection (3)
6 of section 337.401, Florida Statutes, as amended by section 51
7 of chapter 2000-260, Laws of Florida, are repealed, paragraphs
8 (a), (b), (c), (e), and (h) of that subsection are amended,
9 new paragraphs (j) and (k) are added to that subsection,
10 subsections (4) and (5) of that section are amended, and
11 subsection (6) is added to that section, to read:

12 337.401 Use of right-of-way for utilities subject to
13 regulation; permit; fees.--

14 (3)(a)1. Because of the unique circumstances
15 applicable to providers of communications services, including,
16 but not limited to, the circumstances described in paragraph
17 (e) and the fact that federal and state law require the
18 nondiscriminatory treatment of providers of telecommunications
19 services, and because of the desire to promote competition
20 among providers of communications services, it is the intent
21 of the Legislature that municipalities and counties treat
22 providers of communications services in a nondiscriminatory
23 and competitively neutral manner when imposing rules or
24 regulations governing the placement or maintenance of
25 communications facilities in the public roads or
26 rights-of-way. Rules or regulations imposed by a municipality
27 or county relating to providers of communications services
28 placing or maintaining communications facilities in its roads
29 or rights-of-way must be generally applicable to all providers
30 of communications services and, notwithstanding any other law,
31 may not require a provider of communications services, except

1 as otherwise provided in subparagraph 2.~~paragraph (f)~~, to
2 apply for or enter into an individual license, franchise, or
3 other agreement with the municipality or county as a condition
4 of placing or maintaining communications facilities in its
5 roads or rights-of-way. In addition to other reasonable rules
6 or regulations that a municipality or county may adopt
7 relating to the placement or maintenance of communications
8 facilities in its roads or rights-of-way under this
9 subsection, a municipality or county may require a provider of
10 communications services that places or seeks to place
11 facilities in its roads or rights-of-way to register with the
12 municipality or county and to provide the name of the
13 registrant; the name, address, and telephone number of a
14 contact person for the registrant; the number of the
15 registrant's current certificate of authorization issued by
16 the Florida Public Service Commission or the Federal
17 Communications Commission; and proof of insurance or
18 self-insuring status adequate to defend and cover claims.
19 Nothing in this subparagraph is intended to limit or expand
20 any existing zoning or land use authority of a municipality or
21 county; however, no such zoning or land use authority may
22 require an individual license, franchise, or other agreement
23 as prohibited by this subparagraph.

24 2. Notwithstanding the provisions of subparagraph 1.,
25 a municipality or county may, as provided by 47 U.S.C. s. 541,
26 award one or more franchises within its jurisdiction for the
27 provision of cable service, and a provider of cable service
28 shall not provide cable service without such franchise. Each
29 municipality and county retains authority to negotiate all
30 terms and conditions of a cable service franchise allowed by
31 federal law and s. 166.046, except those terms and conditions

1 related to franchise fees and the definition of gross revenues
2 or other definitions or methodologies related to the payment
3 or assessment of franchise fees and permit fees as provided in
4 paragraph (c) on providers of cable services. A municipality
5 or county may exercise its right to require from providers of
6 cable service in-kind requirements, including, but not limited
7 to, institutional networks, and contributions for, or in
8 support of, the use or construction of public, educational, or
9 governmental access facilities to the extent permitted by
10 federal law. A provider of cable service may exercise its
11 right to recover any such expenses associated with such
12 in-kind requirements, to the extent permitted by federal law.

13 (b) Registration described in subparagraph (a)1. does
14 not establish a right to place or maintain, or priority for
15 the placement or maintenance of, a communications facility in
16 roads or rights-of-way of a municipality or county.Each
17 municipality and county retains the authority to regulate and
18 manage municipal and county roads or rights-of-way in
19 exercising its police power. Any rules or regulations adopted
20 by a municipality or county which govern the occupation of its
21 roads or rights-of-way by providers of communications services
22 must be related to the placement or maintenance of facilities
23 in such roads or rights-of-way, must be reasonable and
24 nondiscriminatory, and may include only those matters
25 necessary to manage the roads or rights-of-way of the
26 municipality or county.

27 (c)1. It is the intention of the state to treat all
28 providers of communications services that use or occupy
29 municipal or charter county roads or rights-of-way for the
30 provision of communications services in a nondiscriminatory
31 and competitively neutral manner with respect to the payment

1 of permit fees. Certain providers of communications services
2 have been granted by general law the authority to offset
3 permit fees against franchise or other fees while other
4 providers of communications services have not been granted
5 this authority. In order to treat all providers of
6 communications services in a nondiscriminatory and
7 competitively neutral manner with respect to the payment of
8 permit fees, each municipality and charter county shall make
9 an election under either sub-subparagraph a. or
10 sub-subparagraph b. and must inform the Department of Revenue
11 of the election by certified mail by July 16 ~~±~~, 2001. Such
12 election shall take effect October 1, 2001.

13 a.(I) The municipality or charter county may require
14 and collect permit fees from any providers of communications
15 services that use or occupy municipal or county roads or
16 rights-of-way. All fees permitted under this sub-subparagraph
17 must be reasonable and commensurate with the direct and actual
18 cost of the regulatory activity, including issuing and
19 processing permits, plan reviews, physical inspection, and
20 direct administrative costs; must be demonstrable; and must be
21 equitable among users of the roads or rights-of-way. A fee
22 permitted under this sub-subparagraph may not: be offset
23 against the tax imposed under chapter 202; include the costs
24 of roads or rights-of-way acquisition or roads or
25 rights-of-way rental; include any general administrative,
26 management, or maintenance costs of the roads or
27 rights-of-way; or be based on a percentage of the value or
28 costs associated with the work to be performed on the roads or
29 rights-of-way. In an action to recover amounts due for a fee
30 not permitted under this sub-subparagraph, the prevailing
31 party may recover court costs and attorney's fees at trial and

1 on appeal. In addition to the limitations set forth in this
2 section, a fee levied by a municipality or charter county
3 under this sub-subparagraph may not exceed \$100. However,
4 permit fees may not be imposed with respect to permits that
5 may be required for service drop lines not required to be
6 noticed under s. 556.108(5)(b) or for any activity that does
7 not require the physical disturbance of the roads or
8 rights-of-way or does not impair access to or full use of the
9 roads or rights-of-way.

10 (II) To ensure competitive neutrality among providers
11 of communications services, for any municipality or charter
12 county that elects to exercise its authority to require and
13 collect permit fees under this sub-subparagraph, the rate of
14 the local communications services tax imposed by such
15 jurisdiction, as computed under s. 202.20~~(1)~~ and ~~(2)~~, shall
16 automatically be reduced by a rate of 0.12 percent.

17 b. Alternatively, the municipality or charter county
18 may elect not to require and collect permit fees from any
19 provider of communications services that uses or occupies
20 municipal or charter county roads or rights-of-way for the
21 provision of communications services; however, each
22 municipality or charter county that elects to operate under
23 this sub-subparagraph retains all authority to establish rules
24 and regulations for providers of communications services to
25 use or occupy roads or rights-of-way as provided in this
26 section. If a municipality or charter county elects to operate
27 under this sub-subparagraph, the total rate for the local
28 communications services tax as computed under s. 202.20~~(1)~~ and
29 ~~(2)~~ for that municipality or charter county may be increased
30 by ordinance or resolution by an amount not to exceed a rate
31 of 0.12 percent. If a municipality or charter county elects to

1 increase its rate effective October 1, 2001, the municipality
2 or charter county shall inform the department of such
3 increased rate by certified mail postmarked on or before July
4 16, 2001.

5 c. A municipality or charter county that does not make
6 an election as provided for in this subparagraph shall be
7 presumed to have elected to operate under the provisions of
8 sub-subparagraph b.

9 2. Each noncharter county shall make an election under
10 either sub-subparagraph a. or sub-subparagraph b. and shall
11 inform the Department of Revenue of the election by certified
12 mail by July 16 ±, 2001. Such election shall take effect
13 October 1, 2001.

14 a. The noncharter county may elect to require and
15 collect permit fees from any providers of communications
16 services that use or occupy noncharter county roads or
17 rights-of-way. All fees permitted under this sub-subparagraph
18 must be reasonable and commensurate with the direct and actual
19 cost of the regulatory activity, including issuing and
20 processing permits, plan reviews, physical inspection, and
21 direct administrative costs; must be demonstrable; and must be
22 equitable among users of the roads or rights-of-way. A fee
23 permitted under this sub-subparagraph may not: be offset
24 against the tax imposed under chapter 202; include the costs
25 of roads or rights-of-way acquisition or roads or
26 rights-of-way rental; include any general administrative,
27 management, or maintenance costs of the roads or
28 rights-of-way; or be based on a percentage of the value or
29 costs associated with the work to be performed on the roads or
30 rights-of-way. In an action to recover amounts due for a fee
31 not permitted under this sub-subparagraph, the prevailing

1 party may recover court costs and attorney's fees at trial and
2 on appeal. In addition to the limitations set forth in this
3 section, a fee levied by a noncharter county under this
4 sub-subparagraph may not exceed \$100. However, permit fees may
5 not be imposed with respect to permits that may be required
6 for service drop lines not required to be noticed under s.
7 556.108(5)(b) or for any activity that does not require the
8 physical disturbance of the roads or rights-of-way or does not
9 impair access to or full use of the roads or rights-of-way.

10 b. Alternatively, the noncharter county may elect not
11 to require and collect permit fees from any provider of
12 communications services that uses or occupies noncharter
13 county roads or rights-of-way for the provision of
14 communications services; however, each noncharter county that
15 elects to operate under this sub-subparagraph shall retain all
16 authority to establish rules and regulations for providers of
17 communications services to use or occupy roads or
18 rights-of-way as provided in this section. If a noncharter
19 county elects to operate under this sub-subparagraph, the
20 total rate for the local communications services tax as
21 computed under s. ~~202.20(1) and (2)~~ for that noncharter county
22 may be increased by ordinance or resolution by an amount not
23 to exceed a rate of 0.24 percent, to replace the revenue the
24 noncharter county would otherwise have received from permit
25 fees for providers of communications services. If a noncharter
26 county elects to increase its rate effective October 1, 2001,
27 the noncharter county shall inform the department of such
28 increased rate by certified mail postmarked on or before July
29 16, 2001.

1 c. A noncharter county that does not make an election
2 as provided for in this subparagraph shall be presumed to have
3 elected to operate under the provisions of sub-subparagraph b.

4 3. Except as provided in this paragraph,
5 municipalities and counties retain all existing authority to
6 require and collect permit fees from users or occupants of
7 municipal or county roads or rights-of-way and to set
8 appropriate permit fee amounts.

9 (e) The authority of municipalities and counties to
10 require franchise fees from providers of communications
11 services, with respect to the provision of communications
12 services, is specifically preempted by the state, except as
13 otherwise provided in subparagraph (a)2.~~paragraph (f)~~,
14 because of unique circumstances applicable to providers of
15 communications services when compared to other utilities
16 occupying municipal or county roads or rights-of-way.
17 Providers of communications services may provide similar
18 services in a manner that requires the placement of facilities
19 in municipal or county roads or rights-of-way or in a manner
20 that does not require the placement of facilities in such
21 roads or rights-of-way. Although similar communications
22 services may be provided by different means, the state desires
23 to treat providers of communications services in a
24 nondiscriminatory manner and to have the taxes, franchise
25 fees, and other fees paid by providers of communications
26 services be competitively neutral. Municipalities and counties
27 retain all existing authority, if any, to collect franchise
28 fees from users or occupants of municipal or county roads or
29 rights-of-way other than providers of communications services,
30 and the provisions of this subsection shall have no effect
31 upon this authority. The provisions of this subsection do not

1 restrict the authority, if any, of municipalities or counties
2 or other governmental entities to receive reasonable rental
3 fees based on fair market value for the use of public lands
4 and buildings on property outside the public roads or
5 rights-of-way for the placement of communications antennas and
6 towers.

7 ~~(f)(h)~~ Except as expressly allowed or authorized by
8 general law and except for the rights-of-way permit fees
9 subject to paragraph (c), a municipality or county may not
10 levy on a provider of communications services a tax, fee, or
11 other charge or imposition for operating as a provider of
12 communications services within the jurisdiction of the
13 municipality or county which is in any way related to using
14 its roads or rights-of-way. A municipality or county may not
15 require or solicit in-kind compensation, except as otherwise
16 provided in subparagraph (a)2.~~paragraph (f)~~. Nothing in this
17 paragraph shall impair any ordinance or agreement in effect on
18 May 22, 1998, or any voluntary agreement entered into
19 subsequent to that date, which provides for or allows in-kind
20 compensation by a telecommunications company.

21 (j) Pursuant to this paragraph, any county or
22 municipality may by ordinance change either its election made
23 on or before July 16, 2001, under paragraph (c) or an election
24 made under this paragraph.

25 1.a. If a municipality or charter county changes its
26 election under this paragraph in order to exercise its
27 authority to require and collect permit fees in accordance
28 with this subsection, the rate of the local communications
29 services tax imposed by such jurisdiction pursuant to ss.
30 202.19 and 202.20 shall automatically be reduced by the sum of
31

1 0.12 percent plus the percentage, if any, by which such rate
2 was increased pursuant to sub-subparagraph (c)1.b.

3 b. If a municipality or charter county changes its
4 election under this paragraph in order to discontinue
5 requiring and collecting permit fees, the rate of the local
6 communications services tax imposed by such jurisdiction
7 pursuant to ss. 202.19 and 202.20 may be increased by
8 ordinance or resolution by an amount not to exceed 0.24
9 percent.

10 2.a. If a noncharter county changes its election under
11 this paragraph in order to exercise its authority to require
12 and collect permit fees in accordance with this subsection,
13 the rate of the local communications services tax imposed by
14 such jurisdiction pursuant to ss. 202.19 and 202.20 shall
15 automatically be reduced by the percentage, if any, by which
16 such rate was increased pursuant to sub-subparagraph (c)2.b.

17 b. If a noncharter county changes its election under
18 this paragraph in order to discontinue requiring and
19 collecting permit fees, the rate of the local communications
20 services tax imposed by such jurisdiction pursuant to ss.
21 202.19 and 202.20 may be increased by ordinance or resolution
22 by an amount not to exceed 0.24 percent.

23 3.a. Any change of election pursuant to this paragraph
24 and any tax rate change resulting from such change of election
25 shall be subject to the notice requirements of s. 202.21;
26 however, no such change of election shall become effective
27 prior to January 1, 2003.

28 b. Any county or municipality changing its election
29 under this paragraph in order to exercise its authority to
30 require and collect permit fees shall, in addition to
31 complying with the notice requirements under s. 202.21,

1 provide to all dealers providing communications services in
2 such jurisdiction written notice of such change of election by
3 July 1 immediately preceding the January 1 on which such
4 change of election becomes effective. For purposes of this
5 sub-subparagraph, dealers providing communications services in
6 such jurisdiction shall include every dealer reporting tax to
7 such jurisdiction pursuant to s. 202.37 on the return required
8 under s. 202.27 to be filed on or before the 20th day of May
9 immediately preceding the January 1 on which such change of
10 election becomes effective.

11 (k) Notwithstanding the provisions of s. 202.19, when
12 a local communications services tax rate is changed as a
13 result of an election made or changed under this subsection,
14 such rate shall not be rounded to tenths.

15 (4) As used in this section, "communications services"
16 has and "~~cable services~~" have the same meaning meanings
17 ascribed in chapter 202, and "cable service" has the same
18 meaning ascribed in 47 U.S.C. s. 522, as amended.

19 (5) This section, except subsections (1) and (2) and
20 paragraph (3)~~(g)(i)~~, does not apply to the provision of pay
21 telephone service on public, municipal, or county roads or
22 rights-of-way.

23 (6) If a municipality or county imposes any amount on
24 a person or entity other than a provider of communications
25 services in connection with the placement or maintenance by
26 such person or entity of a communication facility in municipal
27 or county roads or rights-of-way, such amounts, if any, shall
28 not exceed the highest amount, if any, the municipality or
29 county is imposing in such context as of the date this act
30 becomes a law. If a municipality or county is not imposing
31 any amount in such context as of the date this act becomes a

1 law, any amount, if any, imposed thereafter, shall not be less
2 than \$500 per linear mile of any cable, fiber optic, or other
3 pathway that makes physical use of the municipal or county
4 right-of-way. Any excess of \$500 shall be applied in a
5 nondiscriminatory manner and shall not exceed the sum of:

6 1. Costs directly related to the inconvenience or
7 impairment solely caused by the disturbance to the municipal
8 or county right-of-way;

9 2. The reasonable cost of the regulatory activity of
10 the municipality or county; and

11 3. The proportionate share of cost of land for such
12 street, alley, or other public way attributable to utilization
13 of the right-of-way by a person or entity other than a
14 provider of communications services.

15 Section 36. Notwithstanding any provision of law to
16 the contrary, the provisions of section 166.234, Florida
17 Statutes, shall continue to apply with respect to all public
18 service taxes imposed on telecommunications services under
19 section 166.231(9), Florida Statutes, prior to its amendment
20 by chapter 2000-260, Laws of Florida.

21 Section 37. (1) Notwithstanding any law or ordinance
22 to the contrary, and regardless of the payment schedule
23 contained in any license, franchise, ordinance, or other
24 arrangement that provides for payment after December 31, 2001,
25 all franchise fees required to be paid by cable or
26 telecommunications service providers with respect to cable or
27 telecommunications services provided prior to October 1, 2001,
28 shall be paid on or before December 31, 2001.

29 (2) For services provided prior to October 1, 2001,
30 all franchise fees required to be paid prior to October 1,
31 2001, under any license, franchise, ordinance, or other

1 arrangement shall be paid as provided in such license,
2 franchise, ordinance, or other arrangement. Cable and
3 telecommunications services providers shall be obligated to
4 remit franchise fees collected from subscribers for services
5 billed prior to October 1, 2001, regardless of their actual
6 collection date.

7 (3) If any provision of this section or the
8 application thereof to any person or circumstance is held
9 invalid, the invalidity shall not affect other provisions or
10 applications of this act which can be given effect without the
11 invalid provision or application, and to this end the
12 provisions of this section are declared severable.

13 Section 38. Effective upon this act becoming a law,
14 section 52, subsections (1) and (2) of section 58, and section
15 59 of chapter 2000-260, Laws of Florida, are repealed.

16 Section 39. Except as otherwise expressly provided in
17 this act, this act shall take effect October 1, 2001.

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1 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
2 COMMITTEE SUBSTITUTE FOR
3 CS for SB 1878
4 Provides legislative intent that the bill is not a new tax.
5 Corrects certain local tax rates.
6 Creates a procedure for local governments to provide
7 information on providers that underreport taxes.
8 Ensures a person's right to a refund or a credit.
9 Specifies that the bill does not limit or expand existing
10 zoning or land use authority of a municipality or county.
11 Affirms that a communication service provider registered with
12 a municipality or county must comply with its rules regarding
13 placement of facilities.
14 Clarifies the maximum rates municipalities and charter
15 counties may charge for right-of-way permits and the annual
16 change of election for such permit fees.
17 Provides that if any provision of the bill is found
18 unconstitutional, that provision will be severable from the
19 other provisions in the bill.
20 Establishes a mechanism for a local government to reduce its
21 tax rate if the conversion tax rate produces a revenue
22 windfall.
23 Clarifies how local option sales taxes are to be applied to
24 communication services by counties and school boards.
25 States that rates assigned in the bill are for unincorporated
26 areas.
27 Allows the Department of Revenue to correct errors in the
28 statewide database.
29 Provides for audits of communication services by local
30 governments under certain conditions.
31 Allows local governments to continue to charge a pass-through
provider at the current rates until the Legislature acts on
the issue.